

ANNUAL REPORT

OF THE

SECRETARY OF THE TREASURY

ON THE

STATE OF THE FINANCES

FOR

THE YEAR 1891.



WASHINGTON:  
GOVERNMENT PRINTING OFFICE.

1891.

387

918

Doc. U. S. T' 2

**TREASURY DEPARTMENT,**

Document No. 1447, 3d ed.

*Secretary.*

DEC 8 - 1902

## CONTENTS.

	Page.
RECEIPTS AND EXPENDITURES .....	XXI
Fiscal year 1891 .....	XXI
Fiscal year 1892 .....	XXIV
Fiscal year 1893 .....	XXV
SINKING FUND .....	XXVI
FOUR AND ONE-HALF PER CENT LOAN .....	XXVI
PUBLIC MONEYS .....	XXVII
CIRCULATION .....	XXVIII
PRECIOUS METALS .....	XXIX
Deposits and purchases .....	XXIX
Coinage .....	XXIX
Bars .....	XXX
Purchase of silver .....	XXX
Recoinage of trade-dollar bullion .....	XXX
Price of silver .....	XXXI
Imports and exports .....	XXXI
Earnings and expenditures .....	XXXII
Product of gold and silver .....	XXXII
World's coinage .....	XXXII
Metallic stock of the United States .....	XXXIII
Use of gold and silver in the arts and manufactures .....	XXXIII
Legislation recommended—recoinage of uncurrent silver coins in the Treasury .....	XXXIII
New mint at Philadelphia .....	XXXIV
NATIONAL BANKS .....	XXXV
TARIFF AND CUSTOMS ADMINISTRATION .....	XXXVII
Legislation recommended .....	XXXVIII
General appraisers .....	XLI
INTERNAL REVENUE .....	XLII
FOREIGN COMMERCE .....	XLV
Exports .....	XLVII
Imports .....	XLIX
Imports entered for consumption .....	L
Trade with Central and South America .....	L
Trade with Mexico, Central and South America, and the West Indies .....	LII
Imports and exports under reciprocity treaties .....	LIV
NAVIGATION .....	LV
Documented vessels .....	LV
Losses of shipping in the foreign trade .....	LVIII
ESTABLISHMENT OF A MARINE BOARD .....	LIX

	Page.
IMMIGRATION .....	LIX
Alien emigrants arriving in the United States.....	LX
Alien contract-labor laws.....	LXIII
CHINESE EXCLUSION .....	LXIII
REVENUE MARINE SERVICE.....	LXV
LIGHT-HOUSE SERVICE .....	LXVII
MARINE HOSPITAL SERVICE .....	LXVIII
STEAMBOAT INSPECTION SERVICE.....	LXX
LIFE-SAVING SERVICE .....	LXXI
COAST AND GEODETIC SURVEY.....	LXXIII
Office of Weights and Measures.....	LXXIV
ENGRAVING AND PRINTING.....	LXXV
PUBLIC BUILDINGS .....	LXXVI
CLAIMS .....	LXXVII
WORLD'S COLUMBIAN EXPOSITION.....	LXXVIII
SEAL ISLANDS .....	LXXVIII
RECORD OF REAL PROPERTY .....	LXXIX
OFFICIAL FILES OF THE GOVERNMENT.....	LXXIX
DISTRICT OF COLUMBIA .....	LXXIX
REPORTS OF HEADS OF BUREAUS.....	LXXX

*Tables accompanying the report.*

TABLE A.—Statement of the outstanding principal of the public debt June 30, 1891 .....	LXXXIII
TABLE B.—Statement of the outstanding principal of the public debt each year from 1791 to 1891 .....	XCII
TABLE C.—Analysis of the principal of the public debt from July 1, 1856, to July 1, 1891 .....	XCIII
TABLE D.—Statement of the issue and redemption of loans and Treasury notes during the fiscal year 1891 .....	XCIV
TABLE E.—Statement showing the purchase of bonds on account of the sinking fund during each fiscal year from its institution in May, 1869, to June 30, 1891 .....	XCVI
TABLE F.—Sinking-fund account for the fiscal year 1891 .....	CII
TABLE G.—Statement of 30-year 6 per cent bonds issued to the several Pacific railway companies .....	CII
TABLE H.—Statement showing the changes in the interest-bearing debt during the year ended October 31, 1891 .....	CIII
TABLE I.—Statement showing the amounts of money in the United States, in the Treasury, and in circulation from July, 1860, to July 1, 1891 .....	CIV
TABLE J.—Statement of the annual appropriations made by Congress for each fiscal year from 1883 to 1892.....	CXII
TABLE K.—Statement of the net receipts during the fiscal year 1891....	CXIII
TABLE L.—Statement of the net disbursements during the fiscal year 1891.....	CXIV
TABLE M.—Statement of the net receipts and disbursements for the quarter ending September 30, 1891.....	CXVII
TABLE N.—Statement of the receipts of the United States from March 4, 1789, to June 30, 1891.....	CXVIII
TABLE O.—Statement of the expenditures of the United States from March 4, 1789, to June 30, 1891.....	CXXII



# CONTENTS.

v

	Page.
TABLE P.—Statement of receipts and disbursements by United States assistant treasurers during the fiscal year 1891 .....	CXXVI
TABLE Q.—Statement showing the present liabilities of the United States to Indian tribes under treaty stipulations .....	CXXXI
TABLE R.—Statement of redeemed United States securities received by the Office of the Secretary of the Treasury for final count, examination, and destruction, during the fiscal year 1891 .....	CXXXVII
TABLE S.—Statement of United States bonds and other obligations received and issued by the Office of the Secretary of the Treasury from November 1, 1889, to October 31, 1891, inclusive .....	CXXXVIII

## APPENDIX TO THE REPORT.

### REPORTS OF HEADS OF BUREAUS AND OTHER OFFICERS.

*Index to contents of appendix.*—Reports: Treasurer, v; Director of Mint, ix; Comptroller of Currency, xi; Commissioner of Internal Revenue, xii; Chief of Bureau of Engraving and Printing, xiv; First Comptroller, xiv; Second Comptroller, xv; Commissioner of Customs, xv; First Auditor, xv; Second Auditor, xv; Third Auditor, xvi; Fourth Auditor, xvi; Fifth Auditor, xvi; Sixth Auditor, xvi; Register, xvi; Chief of Division of Special Agents, xix; Chief of Miscellaneous Division, xix.

REPORT OF THE TREASURER .....	3-114
Revenues and expenditures .....	4
State of the Treasury .....	5
The public debt .....	8
The currency .....	10
The circulation .....	15
Treasury notes of 1890 .....	18
The coinage .....	20
Spurious and fraudulent issues .....	22
National banks .....	24
Pacific railroad sinking funds .....	24
Indian trust fund .....	25
Miscellaneous trusts .....	26
Redemption of national-bank notes .....	26
Commission on safe and vault construction .....	29
Condition of business .....	31

### Appendix.

No. 1.—Receipts and expenditures for the fiscal year 1891, as shown by warrants issued .....	32
No. 2.—Receipts and expenditures for each quarter of the fiscal year 1891 as shown by warrants issued .....	33
No. 3.—Comparative statement of balances in the Treasury at the close of the fiscal years 1890 and 1891 .....	33
No. 4.—Receipts and expenditures on account of the Post-Office Department for the fiscal year 1891, as shown by warrants issued .....	33
No. 5.—Assets and liabilities of the Treasury offices, June 30, 1891 .....	34
No. 6.—Composition of the bullion fund, by offices, June 30, 1891 .....	35

	Page.
REPORT OF THE TREASURER—Continued.	
No. 7.—Composition of the recoinage and metal funds, mint at Philadelphia, June 30, 1891 .....	35
No. 8.—General distribution of the assets and liabilities of the Treasury, June 30, 1891 .....	36
No. 9.—Assets and liabilities of the Treasury, June 30, 1890 and 1891 .....	37
No. 10.—Assets and liabilities of the Treasury, September 30, 1890 and 1891 .....	38
No. 11.—Unavailable funds of the general Treasury and of the Post-Office Department .....	39
No. 12.—Fractional silver coin of each denomination in each office of the Treasury and mint, June 30, 1891 .....	40
No. 13.—Minor coin of each denomination in each office of the Treasury and mint, June 30, 1891 .....	40
No. 14.—Reconciliation of the several accounts and statement of cash in the Treasury, June 30, 1891 .....	41
No. 15.—Semiannual duty assessed upon and collected from national banks, by fiscal years .....	41
No. 16.—United States bonds of each loan held in trust for national banks, June 30, 1890 and 1891, and changes during the fiscal year .....	42
No. 17.—Receipts and disbursements of public moneys through national-bank depositaries, by fiscal years .....	42
No. 18.—Number of national banks and of national-bank depositaries and amount of bonds held for them at the close of each fiscal year .....	43
No. 19.—Bonds held for the sinking funds of the Pacific railroad companies at the close of each fiscal year .....	43
No. 20.—Receipts and disbursements of the several kinds of money at the Treasury offices, on all accounts, for the fiscal year 1891 .....	44
No. 21.—Receipts and disbursements of all kinds of money at the sub-treasury in New York on exchange account, during the six months ending with June, 1891 .....	45
No. 22.—Receipts and disbursements of all kinds of money at the sub-treasury in New York, on all accounts save exchange, during the six months ending with June, 1891 .....	46
No. 23.—Monthly receipts from customs at New York from April, 1878, and percentage of each kind of money received .....	47
No. 24.—Transactions between the subtreasury and clearing house in New York during each fiscal year from 1884 .....	50
No. 25.—Amount of each kind of money paid into the clearing house in New York in settlement of balances against the sub-treasury during each month from July, 1889 .....	50
No. 26.—Old demand notes of each denomination issued, redeemed, and outstanding at the close of the fiscal year 1891 .....	51
No. 27.—United States notes of each issue and denomination issued, redeemed, and outstanding at the close of the fiscal year 1891 .....	51
No. 28.—Treasury notes of 1890 of each denomination issued, redeemed, and outstanding at the close of the fiscal year 1891 .....	52
No. 29.—Currency certificates of each issue and denomination issued, redeemed, and outstanding at the close of the fiscal year 1891 .....	52

# CONTENTS.

VII

## REPORT OF THE TREASURER—Continued.

	Page.
No. 30.—Gold certificates of each issue and denomination issued, redeemed, and outstanding at the close of the fiscal year 1891.	53
No. 31.—Silver certificates of each issue and denomination issued, redeemed, and outstanding at the close of the fiscal year 1891	53
No. 32.—Fractional currency of each issue and denomination issued, redeemed, and outstanding at the close of the fiscal year 1891	54
No. 33.—Compound-interest notes of each denomination issued, redeemed, and outstanding at the close of the fiscal year 1891	54
No. 34.—One and two year notes of each issue and denomination issued, redeemed, and outstanding at the close of the fiscal year 1891	55
No. 35.—United States currency of each class, together with one and two year notes and compound-interest notes, issued, redeemed, and outstanding at the close of the fiscal year 1891	55
No. 36.—Face and net value of United States currency, one and two year notes, and compound-interest notes redeemed, and deductions on account of mutilation, to the close of the fiscal year 1891	55
No. 37.—United States notes of each denomination issued, redeemed, and outstanding at the close of each fiscal year from 1878, including \$1,000,000 of unknown denominations destroyed.	56
No. 38.—Currency certificates, act of June 8, 1872, issued, redeemed, and outstanding at the close of each fiscal year from 1878	59
No. 39.—Gold certificates of each denomination issued, redeemed, and outstanding at the close of each fiscal year from 1878, exclusive of \$33,000,580.46 in irregular amounts issued and redeemed on account of Geneva award	60
No. 40.—Silver certificates of each denomination issued, redeemed, and outstanding at the close of each fiscal year from 1878	62
No. 41.—Amount of United States notes, Treasury notes, and gold, silver, and currency certificates, of each denomination issued, redeemed, and outstanding at the close of each fiscal year from 1878, including \$1,000,000 of unknown denominations destroyed	64
No. 42.—Amount of paper currency of each denomination outstanding at the close of each fiscal year from 1878, including \$1,000,000 of unknown denominations of United States notes destroyed	67
No. 43.—Circulating notes of United States outstanding at the close of each fiscal year from 1862	70
No. 44.—Gold, silver, and currency certificates outstanding at the close of each fiscal year from 1866	70
No. 45.—Gold coin and bullion in the Treasury, and gold certificates in the Treasury and in circulation at the end of each month from March, 1878	71
No. 46.—Standard silver dollars coined, in the Treasury, and in circulation, and silver bullion in the Treasury, at the end of each month from March, 1878	73

	Page.
REPORT OF THE TREASURER—Continued.	
No. 47.—Standard silver dollars in the Treasury available for the issue of silver certificates, and silver certificates in the Treasury and in circulation, at the end of each month from March, 1878 .....	75
No. 48.—Legal-tender notes in the Treasury, and currency certificates in the Treasury and in circulation, at the end of each month from March, 1878 .....	77
No. 49.—Gold and silver coin and bullion in the Treasury at the end of each month from June, 1878 .....	79
No. 50.—Paper currency in the Treasury at the end of each month from June, 1878 .....	81
No. 51.—Gold, silver, and paper currency in the Treasury, in excess of certificates in circulation, at the end of each month from June, 1878 .....	83
No. 52.—Estimated stock of gold and silver coin and bullion and of United States and national-bank notes at the end of each month from June, 1878 .....	85
No. 53.—Estimated amount of gold and silver in circulation at the end of each month from June, 1878 .....	87
No. 54.—Paper currency in circulation at the end of each month from June, 1878 .....	89
No. 55.—Estimated amount of money in circulation at the end of each month from June, 1878 .....	91
No. 56.—Distribution of the stock of money at the end of each month from June, 1878 .....	93
No. 57.—Changes in the volume of money in circulation, from internal expansion and contraction and from imports and exports of gold, during each month from June, 1878 .....	95
No. 58.—Seven-thirty notes issued, redeemed, and outstanding .....	97
No. 59.—Coupons from United States bonds and interest notes paid during the fiscal year 1891, classified by loans .....	97
No. 60.—Checks issued for interest on registered bonds of the United States during the fiscal year 1891 .....	97
No. 61.—Interest on 3.65 per cent bonds of the District of Columbia paid during the fiscal year 1891 .....	97
No. 62.—Refunding certificates issued under the act of February 26, 1879, converted into bonds of the funded loan of 1907 .....	97
No. 63.—United States bonds and securities retired for the sinking fund, from May, 1869, to June 30, 1891 .....	98
No. 64.—United States bonds retired from May, 1879, to June 30, 1891 .....	99
No. 65.—Bonds of the loans given in statement No. 64 retired prior to 1869 .....	100
No. 66.—Called bonds redeemed and outstanding June 30, 1891 .....	101
No. 67.—Bonds purchased during the fiscal year 1891 .....	104
No. 68.—Changes during the fiscal year 1891 in the principal of the interest-bearing debt and debt on which interest has ceased .....	104
No. 69.—Interest prepaid during September and October, 1890, under Department circular of September 6, 1890 .....	105
No. 70.—National-bank notes received for redemption each month of the fiscal year 1891 from the principal cities and other places .....	105

## REPORT OF THE TREASURER—Continued.

Page

No. 71.—Lawful money deposited in the Treasury each month of the fiscal year 1891 for the redemption of national-bank notes.	106
No. 72.—Disbursements from redemption accounts of national banks each month of the fiscal year 1891, and balance on deposit.	106
No. 73.—Redemptions and deliveries of national-bank notes each month of the fiscal year 1891, and balance on hand	106
No. 74.—Redeemed national-bank notes delivered from the Treasury each month of the fiscal year 1891, and balance on hand	107
No. 75.—Result of the count of national-bank notes received for redemption, by fiscal years	107
No. 76.—Disposition made of the notes redeemed at the National Bank Redemption Agency, by fiscal years	108
No. 77.—Mode of payment for notes redeemed at the National Bank Redemption Agency, by fiscal years	108
No. 78.—Deposits, redemptions, assessments for expenses, and transfers and repayments on account of the 5 per cent redemption fund of national banks, by fiscal years, and balance of the deposits at the close of each year	109
No. 79.—Deposits, redemptions, and transfers and repayments on account of national banks failed, in liquidation, and reducing circulation, by fiscal years, and balance of the deposits at the close each year	109
No. 80.—Expenses incurred in the redemption of national-bank notes, by fiscal years	111
No. 81.—Balanced statement of receipts and deliveries of moneys by the National Bank Redemption Agency for the fiscal year 1891	111
No. 82.—Balanced statement of receipts and deliveries of moneys by the National Bank Redemption Agency from July 1, 1874, to June 30, 1891	112
No. 83.—Shipments of silver coin from the Treasury offices and mints from July 1, 1885, to June 30, 1891	112
No. 84.—Shipments of silver coin since June 30, 1885, from the Treasury offices and mints, and charges thereon for transportation	113
No. 85.—Changes during the fiscal year 1891 in the force employed in the Treasurer's office	114
No. 86.—Appropriations made for the force employed in the Treasurer's office and salaries paid during the fiscal year 1891	114
REPORT OF THE DIRECTOR OF THE MINT	115-317
Deposits and purchases of gold and silver	115
Coinage	117
Medals and dies manufactured	118
Gold bars exchanged for gold coin	119
Work of Government refiners	120
Purchases of silver	121
Silver purchases under act of July 14, 1890	122
Course of silver	127
Distribution of silver dollars	131
Circulation of silver dollars	131
Subsidiary silver coinage	132
Trade-dollar recoinage	133

	Page.
REPORT OF THE DIRECTOR OF THE MINT—Continued.	
Trade dollars recoined into subsidiary silver coin .....	134
Seigniorage on silver .....	136
Minor coinage .....	136
Appropriations and expenditures .....	138
Earnings and expenses of the refineries of the coinage mints and assay office at New York .....	140
Classified statement of expenditures .....	142
Movement of gold from the United States .....	143
Imports and exports of the precious metals .....	147
Stock of money in the United States .....	152
Gold and silver used in the industrial arts .....	157
Product of gold and silver .....	161
World's coinage .....	163
Value of foreign coins .....	164
Special tests of coins .....	173
Annual trial of coins .....	173
Changes in regulations .....	174
New designs of United States coins .....	175
The new mint at Philadelphia .....	182
Amendment to the law regarding parting and refining of bullion at the mints and assay office at New York .....	194
Summary of operations of mint and assay offices .....	196
Summary of the work of minor assay offices .....	220
Monetary statistics of foreign countries .....	221
Work of the Bureau .....	233

*Appendix.*

No. 1.—Deposits and purchases of gold and silver, by weight .....	234
No. 2.—Deposits and purchases of gold and silver, by value .....	236
No. 3.—Deposits of unrefined gold of domestic production, with the States and Territories producing the same, and of refined domestic bullion not distributed, by weight .....	238
No. 4.—Deposits of unrefined gold of domestic production, with the States and Territories producing the same, and of refined domestic bullion not distributed, by value .....	240
No. 5.—Deposits of unrefined silver of domestic production, with the States and Territories producing the same, and of refined domestic bullion not distributed, by weight .....	242
No. 6.—Deposits of unrefined silver of domestic production, with the States and Territories producing the same, and of refined domestic bullion not distributed, by value .....	244
No. 7.—Bars manufactured of gold and silver, by weight .....	246
No. 8.—Bars manufactured of gold and silver, by value .....	247
No. 9.—Coinage executed in the mints during the fiscal year .....	248
No. 10.—Coinage executed at the mints during the calendar year .....	248
No. 11.—Earnings and expenditures at the mints and assay offices .....	250
No. 12.—Seigniorage on coinage of silver at the mints, and disposition of same .....	252
No. 13.—Assets and liabilities of mints and assay offices .....	254
No. 14.—Medals manufactured at the mint at Philadelphia .....	256
No. 15.—Coinage dies executed at the mint at Philadelphia .....	257

	Page.
<b>REPORT OF THE DIRECTOR OF THE MINT—Continued.</b>	
No. 16.—Expenditures from silver-profit fund on account of transportation of silver coin .....	258
No. 17.—Expenditures for distribution of minor coins .....	258
No. 18.—Wastage and loss of sweeps .....	259
No. 19.—Monthly purchases of silver bullion under act of February 28, 1878 .....	259
No. 20.—Monthly purchases of silver bullion under act of July 14, 1890 .....	260
No. 21.—Monthly purchases of silver bullion during fiscal year 1891, under acts of February 28, 1878, and July 14, 1890 .....	261
No. 22.—Quantity and cost of silver used in the coinage of silver dollars, wasted and sold in sweeps, under act of February 28, 1878 .....	262
No. 23.—Quantity and cost of silver used in the coinage of silver dollars, wasted and sold in sweeps, act July 14, 1890 .....	265
No. 24.—Quantity and cost of silver used in the coinage of silver dollars, wasted and sold in sweeps, under acts February 28, 1878, and July 14, 1890 .....	268
No. 25.—Number of coins and fineness of each, from the coinage of the calendar year 1890, assayed by the Assay Commission and Director of the Mint .....	270
No. 25a.—Coins of the several degrees of fineness, in percentage of the whole number of coins assayed .....	271
No. 26.—Imports and exports of gold and silver .....	272
No. 27.—Values of gold and silver ores imported into and exported from the United States .....	278
No. 28.—Imports, by countries, of gold and silver into the United States .....	280
No. 29.—Exports of domestic gold and silver, by countries .....	282
No. 30.—Exports of foreign gold and silver, by countries .....	282
No. 31.—Comparison of the business of the mints and assay offices .....	284
No. 32.—Unrefined gold and silver of domestic production, its distribution by States and Territories, also refined domestic bullion (not distributed) deposited at the mints and assay offices from their organization .....	286
No. 33.—Price of silver in London, British standard, from 1833, and the equivalent in United States gold coin .....	287
No. 34.—Commercial ratio of silver to gold since 1687 .....	288
No. 35.—Product of gold and silver in the United States from 1792 .....	289
No. 36.—Coinage of nations .....	290
No. 37.—World's production of gold and silver .....	292
No. 38.—Coinage of the mints of the United States from their organization .....	294
<b>REPORT OF THE COMPTROLLER OF THE CURRENCY .....</b>	<b>318-399</b>
Report submitted to Congress .....	318
Operations under the national banking system during the past year .....	318
Statements of national banks organized during the year .....	319
States leading in numerical accessions .....	319
Number and capital of banks organized and closed since establishment of the system .....	320
Failure of banks and bankers other than national .....	321
Losses to creditors of national banks, and cost of liquidation .....	323
Amendments to present law .....	324

	Page.
REPORT OF THE COMPTROLLER OF THE CURRENCY—Continued.	
Monetary stringency during past year .....	324
Clearing-house loan certificates .....	327
Domestic exchanges .....	331
Amount of drafts drawn by national banks .....	332
Domestic exchanges drawn by banks other than national .....	337
Examinations .....	338
Certificates of stock .....	344
Officers and directors as borrowers .....	345
Bonds of bank officers .....	346
Closed national banks .....	348
Resumption of business by closed national banks .....	350
Comparative statements of the national banks .....	352
Extension of the corporate existence of national banks .....	355
Circulating notes .....	357
Decrease of circulation .....	358
Banks without circulation .....	359
Security for circulating notes .....	360
Interest-bearing funded debt of the United States, and amount held by national banks .....	361
Bonded debt at dates named .....	362
Market prices of United States bonds .....	363
Investment value for seven years .....	364
Bond purchases and redemptions by the Treasury .....	364
Bond withdrawals by national banks .....	365
Issue and redemption of circulating notes .....	366
Additional circulation issued and retired during the year .....	367
National-bank notes received and destroyed yearly since the establish- ment of the system .....	369
Redemption of notes of banks reducing circulation and of failed and liquidating banks .....	369
Tax upon circulation; redemption charges, and assessments .....	370
Amounts collected during the past year .....	370
Loans in central reserve cities, other reserve cities, and country .....	371
Failed banks .....	374
Causes of failure .....	375
Dividends paid to creditors of failed banks .....	383
Inactive receiverships .....	384
Banks in voluntary liquidation .....	384
Directors .....	386
Legal decisions .....	387
Transactions of the clearing-house associations .....	388
State, savings, private banks, loan and trust companies .....	393
Loan and trust companies of the District of Columbia .....	397
Conclusion .....	399
REPORT OF THE COMMISSIONER OF INTERNAL REVENUE .....	400-484
Tables .....	400
Collections for the current fiscal year .....	401
Receipts for the last six fiscal years .....	402
Collections for the last fiscal year .....	402
Receipts during the last two fiscal years .....	402
Withdrawals for consumption during the last two fiscal years .....	403
Receipts by States and Territories during the year .....	404



REPORT OF THE COMMISSIONER OF INTERNAL REVENUE—Continued.	
Receipts for the first three months of the present fiscal year.....	405
Cost of collection.....	406
Miscellaneous expenses.....	406
Estimated expenses for the next fiscal year.....	407
Salaries.....	407
General condition of the office and the service.....	408
Scale of salaries of collectors.....	408
Official force.....	408
Storekeepers, gaugers, etc.....	409
Work and expenses of revenue agents.....	410
Illicit stills seized.....	410
Expenditures for the discovery and punishment of violations of law.....	411
Manufacture of stamp paper.....	413
Stamp production.....	413
Claims for redemption barred by statute.....	413
Official count of stamps in vault.....	413
Stamps destroyed in transit.....	415
Taxes from tobacco.....	416
Production of tobacco, snuff, cigars, and cigarettes.....	417
Caution labels on manufactured tobacco and snuff.....	419
Cigars manufactured.....	420
Tobacco factories in each State, and their operations.....	421, 422
Smoking opium.....	423
Reports of district attorneys.....	423
Offers in compromise.....	424
Abstract of seizures.....	425
Direct tax.....	425
Abatement claims.....	425
Refunding claims.....	426
Rebate claims.....	426
Number of special taxpayers.....	427
Distilleries registered and operated.....	429
Capacities of grain distilleries.....	432
Comparative statement of distilleries registered and operated.....	433
Materials used for the production of distilled spirits.....	434
Weighing distilled spirits.....	438
Stock fed at distilleries.....	437
Dispensing with gauging spirits out from rectifying houses.....	440
Assessments.....	441
Increased production of spirits.....	442
Production of distilled spirits.....	443
Increased withdrawal of tax-paid spirits.....	443
Distilled spirits allowed for loss by leakage or evaporation in warehouse.....	443
Spirits removed in bond for export.....	444
Increased withdrawal of spirits for scientific purposes and use of the United States.....	445
Different kinds of spirits produced, withdrawn, and remaining in warehouse for last two fiscal years.....	446
Stock on hand, production, and movement of spirits for five years.....	447
Distilled spirits in the United States October 1, 1891.....	448
Fortification of wines with grape brandy free of tax.....	448

	Page.
REPORT OF THE COMMISSIONER OF INTERNAL REVENUE—Continued.	
Exportation of manufactured tobacco and snuff in bond.....	450
Withdrawal of distilled spirits from distillery warehouses, free of tax for use in the manufacture of sugar from sorghum .....	451
Oleomargarine .....	452
Operations in oleomargarine during the last two fiscal years.....	454
Field service with the internal-revenue microscope.....	456
State and Territorial laws relative to oleomargarine.....	456
Bounty on sugar.....	459
When the act took effect.....	460
Who are sugar producers.....	461
Sugar from sugar cane.....	461
Acreage .....	461
Sugar from beets.....	462
Sugar from sorghum.....	463
Maple sugar .....	464
Method employed by sugar producers in the production of sugar from cane, beets, and sorghum.....	464
State bounties.....	466
Recommendations as to amendment of the law.....	467
Consumption of sugar in the United States .....	467
Sugar statistics.....	468
Chemical and microscopical laboratory .....	471
REPORT OF CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING.....	485-500
Operations of the Bureau.....	485

*Appendix.*

Table No. 1.—Statement showing the United States notes, certificates of deposit, bonds, and national-bank notes delivered during the year .....	488
Table No. 2.—Statement showing the internal-revenue stamps deliv- ered during the year .....	489
Table No. 3.—Statement showing the internal-revenue stamps, series of 1883, returned by Commissioner for imprinting, “Act of October 1, 1890” .....	494
Table No. 4.—Statement showing the customs stamps delivered during the year .....	495
Table No. 5.—Statement showing the checks, drafts, certificates, etc., delivered during the year .....	496
Table No. 6.—Summary of all classes of work delivered .....	497
Table No. 7.—Schedule of miscellaneous work done for, and of ma- terial furnished to, the various bureaus, etc. ....	497
Table No. 8.—Statement of the various classes of securities and other work proposed to be executed in the fiscal year 1890..	499
Table No. 9.—Statement showing the annual production of securities in sheets and the expenditures for the last eleven years.....	500
Table No. 10.—Statement showing the number of employes on the first day of each month since July 1, 1877.....	500
REPORT OF THE FIRST COMPTROLLER.....	501-514
Warrants received, examined, etc .....	501
Requisitions.....	505
Miscellaneous work.....	505

	Page
REPORT OF THE FIRST COMPTROLLER—Continued.	
Suits against the United States.....	505
Limitations .....	507
Double compensation .....	508
Collection of balances due to the United States.....	511
Individual deposits for surveying public lands.....	512
Salaries of district judges.....	514
Extra work.....	514
REPORT OF THE SECOND COMPTROLLER .....	515-518
Accounts, claims, etc., settled, clerk employed, and distribution of work .....	515
Requisitions .....	518
Suits brought .....	518
Office appropriations .....	518
REPORT OF THE COMMISSIONER OF CUSTOMS.....	519-527
Conduct of the business of the office .....	519
Amount received into the Treasury.....	520
Amount paid out of the Treasury.....	520

### Appendix.

Table A.—Statement of warehouse transactions at the several districts and ports during the year .....	522
Table B.—Comparative statement showing the number of packages, invoice value, and estimated duty of merchandise forwarded under entry for immediate transportation without appraisement (act June 10, 1880) from the several ports of first arrival, for the fiscal years 1881 and 1891....	526
REPORT OF THE FIRST AUDITOR.....	528-543
Work of the office :	
Accounts adjusted.....	528
Customs division.....	539
Judiciary division.....	529
Public-debt division.....	540
Miscellaneous division.....	540
Division of mints and subtreasuries .....	540
Warehouse and bond division .....	541
REPORT OF THE SECOND AUDITOR .....	544-562
Bookkeepers' division .....	544
Paymasters' division .....	547
Ordinance, medical, and miscellaneous divisions.....	548
Indian division .....	549
Pay and bounty divisions .....	551
Division of investigation of frauds .....	552
Property division .....	553
Division of inquiries and replies.....	553
Mail division .....	555
Archives division.....	556
Old army division .....	556
Condition of public business .....	558
Disallowed claims .....	559
Important Indian records.....	560
Card indexes versus book records .....	561

	Page.
REPORT OF THE THIRD AUDITOR.....	563-576
Review of the work of the office .....	563
Horse claims division.....	565
Military division.....	565
Claims division.....	567
Collection division .....	568

*Appendix.*

Pension division statements .....	570
Financial statement of the office .....	576
REPORT OF THE FOURTH AUDITOR.....	577-590
Balances, liabilities, and payments .....	590
Appropriations and expenditures of the Navy.....	578
Exchange.....	586
Special fiscal agent at London .....	586
Work of the office:	
General claims division.....	586
Paymasters' division .....	587
Record and prize division.....	587
Bookkeeper's division .....	588
Navy pay and pension division.....	588
Condition of business .....	589
REPORT OF THE FIFTH AUDITOR.....	591-628
Review of the work of the office .....	591
Diplomatic and consular division .....	592
Internal-revenue division.....	597
Miscellaneous division.....	598

*Appendix.*

A.—Salaries and expenses and passport fees of the diplomatic service of the United States.....	602
B.—Consular fees, salaries, and expenses .....	603
C.—Consular fees, compensation, expenses, and loss by exchange.....	613
D.—Salaries, expenses, and loss by exchange of consular clerks .....	615
E.—Sundry expenses at consulates in China, Japan, Siam, Turkey, and Zanzibar .....	616
F.—Relief afforded seamen, with extra wages and arrears.....	617
G.—Number of seamen sent to the United States and the amount paid at the Treasury for passage .....	618
H.—Character and amount of the official fees collected at each con- sulate (including agencies).....	619
I.—Internal-revenue stamps and assessments charged and cash de- posited .....	623
K.—Internal-revenue expenses .....	626
REPORT OF THE SIXTH AUDITOR.....	629-632
Work of the office.....	629
Transactions in money orders and postal notes .....	629
General remarks .....	631
REPORT OF THE REGISTER.....	633-848
Distribution of force and salaries .....	633
Division of receipts and expenditures .....	633

# CONTENTS.

XVII

## REPORT OF THE REGISTER—Continued.

Page.

Division of loans .....	637
Division of notes, coupons, and currency .....	640
Division of interest and expenses of public loans .....	643
Closing observations .....	647
Outlook for the various divisions .....	647
Cataloguing of files .....	647
Present peril of records .....	647
Recommendations for improvement in records .....	648
A renewal of important recommendations .....	648

## Statements.

### Loan division :

Table A.—Number and amount of United States bonds issued .....	649
Table B.—Number and amount of United States bonds canceled .....	649
Table C.—Transactions in Spanish indemnity bonds .....	649
Table D.—General summary of unissued bonds .....	650
Table E.—Work performed by the division .....	650

### Note, coupon, and currency division :

Table I.—Number and amount of gold certificates, currency certificates of deposit, and seven-thirty Treasury notes received and registered .....	651
Table II.—Number and amount of interest checks of various loans on hand July 1, 1888, and received in fiscal year 1889, and number counted, registered, examined, and compared .....	652
Table IIa.—Number and amount of interest checks of various loans received .....	652
Table IIb.—Total number of interest checks of various loans on file .....	654
Table III.—Number of redeemed detached coupons of various loans on hand, received, counted, examined, etc. ....	654
Table IIIa.—Number of redeemed detached coupons of various loans received .....	655
Table IIIb.—Comparative statement of redeemed (detached) coupons, etc .....	655
Table IV.—Number and amount of redeemed (detached) coupons received in the note, coupon, and currency division up to June 30, 1891 .....	656
Table V.—Number and amount exchanged, redeemed, and transferred United States coupon bonds examined, counted, etc .....	657
Table VI.—Number and amount of United States notes, silver certificates, gold certificates, refunding certificates, fractional currency, etc., examined, counted, canceled, and destroyed .....	658
Table VII.—Schedule of statistical destructions .....	660
Table VIII.—Work performed in files rooms, etc .....	660
Table IX.—Number and amount of exchanged, redeemed, and transferred United States coupon bonds, and number of attached coupons that after examination, registration, etc., have been delivered to the destruction committee .....	661

	Page.
REPORT OF THE REGISTER—Continued.	
Note, coupon, and currency division—Continued.	
Table X.—Number and amount of exchanged, redeemed, and transferred United States coupon bonds and bonds of the District of Columbia and Louisville and Portland Canal Company, and number of attached coupons that have been examined, registered, and scheduled in duplicate, and on file .....	665
Table XI.—Consolidated recapitulation of Table X.....	670
Table XII.—Exchanged, redeemed, and transferred United States coupon bonds, after having been entered in the numerical register, returned to and now on file ..	673
Table XIII.—United States coupon bonds becoming statistical redemptions, and after having been entered in the numerical registers delivered to the destruction committee.....	673
Table XIV.—United States interest-bearing notes and certificates issued, redeemed, and outstanding.....	674
Table XV.—Dates when each issue of United States currency began and ceased .....	679
Receipts and expenditures division:	
Receipts from customs .....	680
sales of public lands .....	682
internal revenue.....	684
consular fees.....	685
registers' and receivers' fees .....	690
labor, drayage, etc.....	692
services of United States officers .....	692
weighing fees.....	693
customs-officers' fees .....	694
mileage of examiners .....	694
fines, penalties, and forfeitures (customs).....	694
emolument fees (customs) .....	697
immigrant fund .....	698
fines, penalties, and forfeitures (judiciary).....	698
emolument fees (judiciary) .....	699
sales of Government property .....	700
from soldiers' fund.....	700
Pacific railway companies.....	700
loans, etc .....	701
revenues District of Columbia.....	701
War and Navy Departments .....	701
Indian lands .....	701
profits on coinage .....	702
reimbursements national-bank redemption agency ..	702
miscellaneous.....	702
Balances of appropriations and expenditures, etc.:	
Treasury .....	703
Diplomatic.....	743
Judiciary .....	747
Customs.....	752
Interior civil.....	759
Internal revenue .....	768

# CONTENTS.

XIX

	Page.
REPORT OF THE REGISTER—Continued.	
Balances of appropriations and expenditures, etc.—Continued.	
Public debt .....	769
Interior—Indians.....	771
Interior—pensions.....	789
Military establishment .....	790
Naval establishment.....	815
Recapitulation .....	823
Expenses of collecting the revenue from customs.....	824
Expenditures for assessing and collecting the internal revenue.....	826
Number, occupation, and compensation of persons employed in the cus- toms service.....	828
Population, net revenue, and net expenditures of the Government from 1837 to 1891.....	845
Comparative statement of the receipts and expenditures on account of customs .....	846
Comparative statement of the receipts and expenditures on account of internal revenue .....	846
Receipts and expenditures of the Government .....	847
REPORT OF THE SUPERVISING SPECIAL AGENT.....	849-858
Operations of the division .....	849

## Appendix.

Statement of customs business .....	854
REPORT OF THE CHIEF OF THE MISCELLANEOUS DIVISION.....	859-866
Receipts and disbursements on account of immigration.....	859

## Appendix.

Table 1.—Number of immigrants inspected and admitted into the United States, and the number of the prohibited classes discovered and returned to the countries whence they came .....	864
Table 2.—Nativity of immigrants arriving at the several ports of the United States.....	864
Table 3.—Number of immigrants destined to each State, Territory, and the District of Columbia.....	865
Table 4.—Trades and occupations of immigrants as reported on arrival at ports in the United States.....	866





# ANNUAL REPORT ON THE FINANCES.

TREASURY DEPARTMENT,  
Washington, D. C., December 7, 1891.

SIR: I have the honor to submit the following report:

## RECEIPTS AND EXPENDITURES.

*Fiscal year 1891.*

The revenues of the Government from all sources for the fiscal year ended June 30, 1891, were:

From customs.....	\$219,522,205 23
From internal revenue.....	145,686,249 44
From profits on coinage, bullion deposits, and assays.....	7,701,991 82
From sales of public lands.....	4,029,535 41
From fees—consular, letters-patent, and land.....	3,019,781 84
From sinking-fund for Pacific railways.....	2,326,359 37
From tax on national banks.....	1,236,042 60
From customs fees, fines, penalties, and forfeitures.....	966,121 82
From repayment of interest by Pacific railways.....	823,904 04
From sales of Indian lands.....	602,545 38
From Soldiers' Home, permanent fund.....	308,648 34
From tax on seal-skins.....	269,673 88
From immigrant fund.....	292,271 00
From sales of Government property.....	259,379 05
From deposits for surveying public lands.....	131,422 80
From Nashville and Chattanooga Railroad Company.....	500,000 00
From sales of ordnance material.....	122,668 01
From sales of condemned naval vessels.....	78,037 36
From depredations on public lands.....	55,905 83
From the District of Columbia.....	2,853,897 74
From miscellaneous sources.....	1,825,806 35
From postal service.....	65,931,785 72
<b>Total receipts.....</b>	<b>458,544,233 03</b>

The expenditures for the same period were:

For the civil establishment, including foreign intercourse, public buildings, collecting the revenues, deficiency in postal revenues, rebate of tax on tobacco, refund of direct taxes, French spoliation claims, District of Columbia, and other miscellaneous expenses.....	\$110,048,167 49
For the military establishment, including rivers and harbors, forts, arsenals, and sea-coast defenses.....	48,720,065 01
For the naval establishment, including construction of new vessels, machinery, armament, equipment, and improvement at navy-yards..	26,113,896 46
For Indian service.....	8,527,469 01
For pensions.....	124,415,951 40
For interest on the public debt.....	37,547,135 37
For postal service.....	65,931,785 72
<b>Total expenditures.....</b>	<b>421,304,470 46</b>
<b>Leaving a surplus of.....</b>	<b>37,239,762 57</b>

## XXII REPORT OF THE SECRETARY OF THE TREASURY.

To this sum was added \$54,207,975.75, deposited in the Treasury under the act of July 14, 1890, for the redemption of national bank notes; \$9,363,715 deposited during the year on the same account; \$3,810 re-received for four per cent. bonds issued for interest accrued on refunding certificates converted during the year, and \$34,132,372.16 taken from the cash balance in the Treasury, making a total of \$134,947,635.48, which was applied to the payment of the public debt, as follows:

## Redemption of—

Bonds, fractional currency, and notes for the sinking-fund, including \$3,860,086.28 premium paid on bonds .....	\$47,866,197 65
Loan of 1847 .....	300 00
Loan of July and August, 1861 .....	21,100 00
Loan of 1863 .....	100 00
Loan of 1863, continued .....	300 00
Five-twenties of 1862 .....	150 00
Five-twenties of June, 1864 .....	10,650 00
Consols of 1865 .....	15,850 00
Consols of 1867 .....	35,450 00
Consols of 1868 .....	20,050 00
Ten-forties of 1864 .....	11,500 00
Funded loan of 1881 .....	5,000 00
Funded loan of 1881, continued .....	7,800 00
Loan of 1882 .....	60,200 00
Bounty land scrip .....	100 00
Old demand, compound interest, and other notes .....	5,055 00
National bank notes .....	23,553,298 50
Purchase of—	
Funded loan of 1891 .....	30,286,150 00
Funded loan of 1907 .....	26,507,250 00
Premium on funded loan of 1891 .....	135 99
Premium on funded loan of 1907 .....	6,540,998 34
Total .....	134,947,635 48

As compared with the fiscal year 1890, the receipts for 1891 have fallen off \$5,418,847.52, as follows:

Source.	Increase.	Decrease.	Net decrease.
Postal service .....	\$5,049,687 80		
Internal revenue .....	3,079,543 63		
Nashville & Chattanooga R. R. Co .....	500,000 00		
Sinking-fund for Pacific railways .....	483,794 85		
Sales of Indian lands .....	230,257 23		
Repayment of interest by Pacific railways .....	118,212 52		
Consular fees .....	112,185 47		
Sales of ordnance material .....	82,301 71		
Sales of condemned naval vessels .....	77,096 89		
Sales of Government property .....	67,255 06		
Immigrant fund .....	50,807 00		
Revenues of the District of Columbia .....	44,766 81		
Depredations on public lands .....	20,053 46		
Deposits for surveying public lands .....	19,108 01		
Tax on seal-skins .....	7,173 88		
Miscellaneous items .....	266,859 66		
Customs .....		\$10,146,379 34	
Profits on coinage, assays, etc. ....		2,515,252 43	
Sales of public lands .....		2,328,737 10	
Registers' and receivers' fees .....		196,730 03	
Custom-house fees .....		179,885 43	
Customs emolument fees .....		129,118 85	
Tax on national banks .....		65,283 98	
Fees on letters-patent .....		42,365 92	
Customs fines, penalties, etc .....		24,198 42	
Total .....	10,209,103 98	15,627,951 50	\$5,418,847 52

## EXPENDITURES, 1891.

XXIII

There was an increase of \$57,636,198.14 in the ordinary expenditures, as follows:

Source.	Increase.	Decrease.	Net increase.
<b>CIVIL ESTABLISHMENT.</b>			
<b>Legislative—</b>			
Salaries and expenses.....	\$436,874 00		
<b>Department of State—</b>			
Salaries and expenses.....	16,542 00		
Foreign intercourse.....	380,439 00		
<b>Treasury Department—</b>			
Salaries and contingent expenses.....	92,556 00		
Independent Treasury.....	35,052 00		
Mints and assay offices.....	45,711 00		
Territorial governments.....	139,948 00		
Salaries and expenses, internal revenue.....	332,645 00		
Rebate of tax on tobacco.....	770,082 00		
Refund of direct taxes.....	11,521,497 00		
Repayment to importers excess of deposits.....	3,039,763 00		
Drawbacks or drawbacks, customs.....	1,983,830 00		
Miscellaneous items, customs.....	44,611 00		
Light-house establishment.....	102,546 00		
Coast and Geodetic Survey.....	30,052 00		
Bureau of Engraving and Printing.....	87,638 00		
Court-houses, custom-houses, etc.....	433,872 00		
Sinking fund, Pacific railroads.....	476,443 00		
Expenses of Treasury notes of 1890.....	218,363 00		
World's Columbian Exposition.....	169,378 00		
French spoliation claims.....	1,085,240 00		
Miscellaneous items.....	305,780 00		
<b>Navy Department—</b>			
Salaries and expenses.....	21,796 00		
<b>Interior Department—</b>			
Salaries and expenses.....	357,559 00		
Public lands service.....	462,401 00		
Expenses of Eleventh Census.....	4,938,333 00		
Colleges for agriculture and mechanic arts.....	1,081,000 00		
<b>Post-Office Department—</b>			
Salaries and expenses.....	25,445 00		
<b>Department of Agriculture—</b>			
Salaries and expenses.....	184,351 00		
<b>Department of Labor—</b>			
Salaries and expenses.....	5,757 00		
<b>Department of Justice—</b>			
Salaries and expenses.....	39,220 00		
Fees of supervisors of elections.....	371,358 00		
Special deputy marshals at elections.....	34,785 00		
Judgments, U. S. Courts.....	60,091 00		
Salaries and expenses, U. S. Courts.....	1,398,298 00		
<b>Executive Proper—</b>			
Salaries and expenses.....		\$11,648 00	
<b>District of Columbia—</b>			
Salaries and expenses.....		41,909 00	
<b>War Department—</b>			
Salaries and expenses.....		6,465 00	
<b>Post-Office Department—</b>			
Postal Service.....		2,024,373 00	
<b>Total Civil Establishment.....</b>	<b>30,729,306 00</b>	<b>2,084,395 00</b>	<b>\$28,644,911 00</b>
<b>MILITARY ESTABLISHMENT.</b>			
<b>Pay of the Army.....</b>	<b>378,725 00</b>		
Pay and bounty claims.....	531,651 00		
Subsistence of the Army.....	203,484 00		
Transportation of the Army.....	613,169 00		
Regular supplies, incidentals, etc.....	178,940 00		
Ordnance service.....	195,634 00		
Fort and fortifications.....	208,680 00		
Rivers and harbors.....	513,189 00		
Signal Service.....	177,327 00		
Artificial limbs and appliances.....	327,117 00		
Official records of the rebellion.....	98,794 00		
Homes for disabled volunteer soldiers.....	548,569 00		
Damages by improvement of rivers.....	158,294 00		
Refunding to States war expenses.....	210,236 00		
Supplies taken by the Army (Bowman act).....	75,482 00		
Miscellaneous items.....	93,475 93		
<b>Medical department.....</b>		32,660 00	
<b>Military posts.....</b>		207,880 00	
<b>Relief of sufferers from flood.....</b>		135,000 00	
<b>Total Military Establishment.....</b>	<b>4,512,766 93</b>	<b>375,540 00</b>	<b>4,137,226 93</b>

*Increase in ordinary expenditures—Continued.*

Source.	Increase.	Decrease.	Net increase.
<b>NAVAL ESTABLISHMENT.</b>			
Naval Academy.....	\$60,478 00		
Increase of the Navy.....	3,777,394 00		
Bureau of Yards and Docks.....	76,297 00		
Bureau of Equipment.....	648,992 00		
Bureau of Construction and Repairs.....	279,043 00		
Bureau of Ordnance.....	91,960 00		
Bureau of Steam Engineering.....	8,792 00		
Bureau of Medicine and Surgery.....	27,327 00		
General account of advances.....	100,619 00		
Mileage (Graham decision).....	72,060 00		
Contingencies of the Navy.....	47,774 00		
Miscellaneous, reliefs, etc.....	165,270 22		
Marine Corps.....		\$28,679 00	
Navy-yards and stations.....		381,202 00	
Bureau of Navigation.....		34,102 00	
Bureau of Provisions and Clothing.....		339,577 00	
Pay of the Navy.....		464,756 00	
Total Naval Establishment.....	5,356,006 22	1,248,316 00	\$4,107,690 22
Indian service.....			1,819,422 34
Pensions.....			17,479,096 33
Interest on the public debt.....			1,447,851 32
Total net increase.....			57,636,198 14

*Fiscal year 1892.*

For the present fiscal year the revenues are estimated as follows:

From customs.....	\$185,000,000 00
From internal revenue.....	152,000,000 00
From miscellaneous sources.....	25,000,000 00
From postal service.....	71,000,000 00
Total estimated revenues.....	433,000,000 00

The expenditures for the same period are estimated as follows:

For the civil establishment.....	\$100,000,000 00
For the military establishment.....	46,000,000 00
For the naval establishment.....	32,000,000 00
For the Indian service.....	12,000,000 00
For pensions.....	125,000,000 00
For interest on the public debt.....	23,000,000 00
For postal service.....	71,000,000 00
Total estimated expenditures.....	409,000,000 00
Leaving an estimated surplus for the year of.....	24,000,000 00

The following is a statement of the probable condition of the Treasury at the close of the present fiscal year, June 30, 1892:

Cash in the Treasury July 1, 1891, including gold reserve.....	\$153,893,808 83
Surplus for year, as above.....	24,000,000 00
Deposits during the year for redemption of national bank notes.....	3,000,000 00
Total amount available.....	180,893,808 83
Less—	
Redemption of national bank notes during the year.....	\$16,000,000 00
Redemption of bonds, interest notes, and fractional currency to November 1, 1891.....	20,911,163 00
Redemption of same items during remainder of year.....	4,254,500 00
	41,165,663 00
Cash balance available June 30, 1892.....	139,728,145 83

*Fiscal year 1893.*

It is estimated that the revenues of the Government for the fiscal year 1893 will be:

From customs.....	\$195,000,000 00
From internal revenue.....	158,000,000 00
From miscellaneous sources.....	22,000,000 00
From postal service.....	80,336,350 44
<b>Total estimated revenues.....</b>	<b>455,336,350 44</b>

The estimates of appropriations required for the same period, as submitted by the several Executive Departments and offices, are as follows:

Legislative establishment.....	\$3,492,089 95
Executive establishment—	
Executive proper.....	\$143,850 00
State Department.....	166,510 00
Treasury Department.....	9,108,386 10
War Department.....	2,247,178 00
Navy Department.....	416,920 00
Interior Department.....	5,202,924 00
Post-Office Department.....	923,360 00
Department of Agriculture.....	3,360,995 50
Department of Justice.....	184,750 00
Department of Labor.....	175,470 00
	<hr/>
	21,930,343 60
Judicial establishment.....	692,600 00
Foreign intercourse.....	2,138,466 14
Military establishment.....	26,299,170 77
Naval establishment.....	26,365,654 75
Indian affairs.....	8,603,907 76
Pensions.....	147,064,550 00
Public Works—	
Legislative.....	1,041,885 00
Treasury Department.....	3,125,479 95
War Department.....	13,208,393 00
Navy Department.....	828,985 05
Interior Department.....	290,665 00
Department of Justice.....	5,800 00
	<hr/>
	18,501,208 00
Miscellaneous—	
Legislative.....	3,076,141 86
State Department.....	3,000 00
Treasury Department.....	9,779,084 90
War Department.....	5,501,861 60
Interior Department.....	3,928,821 00
Department of Justice.....	4,765,787 60
District of Columbia.....	5,602,125 17
	<hr/>
	32,656,822 13
Postal service.....	80,323,400 51
Permanent annual appropriations—	
Interest on the public debt.....	26,000,000 00
Refunding—customs, internal revenue, etc.....	17,431,200 00
Collecting revenue from customs.....	5,500,000 00
Miscellaneous.....	24,300,680 00
	<hr/>
	73,231,880 00
<b>Total estimated appropriations, exclusive of sinking-fund.....</b>	<b>441,300,093 61</b>
<b>Or an estimated surplus of.....</b>	<b>14,036,256 83</b>

## SINKING FUND.

The requirements of the sinking fund for the current fiscal year are estimated at \$48,913,025. The applications to the fund to November 1, 1891, consisted of bonds, interest notes, and fractional currency amounting to \$20,911,163. The additional application of similar items of indebtedness during the remainder of the year, and of national bank notes redeemed under the provisions of the act of July 14, 1890, in excess of deposits received during the year for the redemption of such notes, estimated at \$4,254,500 and \$13,000,000, respectively, will bring the total amount to be applied to the fund to within \$10,747,362 of the estimated requirement.

## THE FOUR AND ONE-HALF PER CENT. LOAN.

The original issue of 4½ per cent. bonds, authorized by the acts of July 14, 1870, and January 20, 1871, consisted of \$131,596,150 registered and \$118,403,850 coupon bonds.

During the fifteen years' existence of the loan there were received and canceled \$77,480,700 coupon bonds for which an equal amount of registered bonds was issued, and there were retired by purchase or redemption prior to April 1, 1891, \$168,039,300 registered and \$28,106,450 coupon bonds. The amount outstanding April 1, was, therefore, \$53,854,250, of which \$41,037,550 were registered and \$12,816,700 coupon bonds. These by their terms were redeemable at the pleasure of the United States after September 1, 1891, and were being received for redemption, with interest to that date, in pursuance of a circular issued by my predecessor October 9, 1890. The bonds so redeemed were paid from the surplus revenues, under section 2 of the act of March 3, 1881, the sinking fund for the current year having been completed by purchases and redemptions of 4 per cent. and 4½ per cent. bonds during July and August, 1890.

In view of the requirements of the sinking fund for the fiscal year 1892, it was deemed advisable to suspend the redemption of 4½ per cent. bonds until after that year should begin, and a circular was therefore published, under date of April 25, 1891, rescinding that under which the bonds were then being redeemed and reserving the residue of the 4½ per cent. loan for adjustment within the fiscal year 1892. There had been presented for redemption in April, prior to the issuance of the circular above mentioned, \$2,985,050, and the amount outstanding subject to settlement at the option of the Government after September 1, 1891, was therefore \$50,869,200, consisting of \$39,202,300 registered and \$11,666,900 coupon bonds.

Nearly twenty-six and one-half millions of the registered bonds were deposited with the Treasurer of the United States as security for circulation and public moneys, and many of the banks to which they belonged would be obliged to replace them with other bonds at great expense or go into liquidation whenever it should be necessary that the 4½ per cents be surrendered. It was apparent, therefore, that an unqualified call for the redemption of the loan, fixing its maturity in September, would project a disturbing element into the finances of the country at a time when its resources are usually severely taxed by the movement of agricultural products. In the desire to avoid monetary disturbance during this critical period, and in the hope that the volume of money in circulation might be increased at an opportune time, through the coöperation of the banks, the holders of the bonds were offered their choice of presenting them for redemption with interest to September 2, 1891, or for continuance at the pleasure of the Government with interest at 2 per cent. per annum after that date. Under this proposal there were presented prior to September 2 for continuance \$23,414,000, of which \$20,007,100 were deposited with the Treasurer of the United States as security for circulation and \$2,158,000 for deposits. But it was found that some owners of 4½ per cent. bonds who desired their continuance were unable to take the necessary steps to that end within the prescribed time, and an extension of the time to September 30 was therefore granted. On that day the total amount of bonds which had been presented for continuance was \$25,412,200, leaving for redemption \$25,457,000, of which \$17,940,100 were presented and paid during the month of September. There were also redeemed in that month, to correct an error made by the owner, \$47,700 continued bonds, and the amount now outstanding on interest at 2 per cent. is \$25,364,500.

## PUBLIC MONEYS.

The monetary transactions of the Government have been conducted through the Treasurer of the United States, nine sub-treasury officers, and two hundred and thirteen national bank depositaries. The number of such depositaries on November 1, 1891, was one hundred and eighty-three, and the amount of public moneys held by them on that date, including those to credit of the Treasurer's general account and United States disbursing officers, was \$20,106,876.92, a reduction since November 1, 1890, in number of twenty-one, and in amount of holdings of \$9,830,810.76.

These withdrawals have been made from locations where public funds were held in excess of the requirements of the service, and gradually,

in order to avoid disturbing the business of the people. Further withdrawals will be made from time to time when it can be done without detriment to business interests until the holdings of national bank depositaries shall have been reduced to the amount needed for the proper transaction of public business.

#### CIRCULATION.

This important subject has been unusually prominent since the last annual report. The stringency in the money market during the summer and autumn of 1890 was relieved by the prompt and effective measures of my predecessor, and happily disappeared without producing the grave consequences which were feared by the public; but its existence, and the widespread apprehension which it caused, induced a revival of the erroneous idea that the volume of money in circulation was not only inadequate to the needs of the country, but was very much less per capita than during the so-called flush times which followed the civil war.

The "circulation statement" which has been published by the Department monthly since April 1, 1887, contains in tabular form full information on this subject for the dates specified, and has proved to be a valuable addition to the regular reports of the Department; but in the absence of statements in the same form for the preceding years a comparison by the people has been impracticable, and the mistaken opinion that there has been a severe contraction of the money volume found ready acceptance. This fact became apparent through letters which were received from all sections of the country, and more complete information on the subject was accordingly supplied by means of a statement which was printed in August last, and has been sent by mail to those who ask for it. The tables therein published appear in their appropriate place in this report,\* and are reproduced without change, except as to the table for July 1, 1891, which displays the revised figures for that date, including bullion in the Treasury. By the revision of these figures, the amount of money per capita July 1, 1891, has been found to be \$23.41, instead of \$23.45.

The amount of money in circulation has been very largely increased since the close of the fiscal year. The amount July 1, 1891, was \$1,497,440,707, and the amount per capita was \$23.41. The return of gold to the United States, the operation of the Silver Act of July 14, 1890, and disbursements by the Treasury on account of the four and one-half per cent. loan, pensions, etc., have enlarged the volume to \$1,577,262,070, and the per capita amount to \$24.38. The amount of each kind of money in the United States, including bullion in the

---

\* See Table I, page civ.



Treasury and the amounts in circulation December 1, 1891, are shown in the subjoined table:

December 1, 1891.

[Population, 64,680,000; circulation per capita, \$24.38.]

	General stock coined or is- sued.	In Treasury.	Amount in cir- culation.
Gold coin, including bullion in Treasury.....	\$677,774,595	\$271,843,193	\$405,931,402
Standard silver dollars, including bullion in Treas- ury.....	461,205,960	398,508,756	62,697,204
Subsidiary silver.....	77,235,022	14,389,585	62,845,437
Gold certificates.....	161,852,139	19,202,170	142,649,969
Silver certificates.....	324,274,918	3,401,308	320,873,610
Treasury notes, act July 14, 1890.....	72,959,652	1,976,366	70,983,286
United States notes.....	346,681,016	13,316,707	333,364,309
Currency certificates, act June 8, 1872.....	10,135,000	370,000	9,765,000
National bank notes.....	172,993,607	4,841,754	168,151,853
	2,305,111,909	727,849,839	1,577,262,070

## PRECIOUS METALS.

### *Deposits and purchases.*

The value of the gold deposited at the mints and assay offices during the fiscal year 1891, was \$59,625,678.08, of which \$48,485,800.82 were original deposits, and \$11,139,877.26 were redeposits.

Of the original deposits, \$31,555,116.85 were the product of our own mines; \$12,311,126.66 foreign gold coin and bullion; \$583,847.16 light weight domestic gold coin; and \$4,035,710.15 old material.

The deposits and purchases of silver aggregated 71,869,663.92 standard ounces, of the coining value of \$83,630,154.31, including 10,006,707.61 standard ounces, of the coining value of \$11,644,168.84, redeposits.

Of the silver received, 56,296,795.19 standard ounces, of the coining value of \$65,508,998.03, were classified as of domestic product; 4,154,244.81 standard ounces, of the coining value of \$4,834,030.31, were foreign silver bullion and coin; 705,253.82 standard ounces, of the coining value of \$820,658.98, were uncurrent domestic coins; 3,248.47 standard ounces, of the value of \$3,780.04, were trade dollars; and 703,414.02 standard ounces, of the coining value of \$818,518.11, consisted of old plate, jewelry, etc.

### *Coinage.*

The coinage of the mints during the last fiscal year was the largest in the history of the mint in this country, aggregating 119,547,877 pieces, valued as follows:

Gold.....	\$24,172,202 50
Silver dollars.....	36,232,802 00
Subsidiary silver.....	2,039,218 35
Minor coins.....	1,166,936 50
Total.....	63,611,159 35

The number of silver dollars coined during the fiscal year from bullion purchased under the act of 1878 was 8,740,327; from bullion purchased under the act of July 14, 1890, 27,292,475; and from trade-dollar bullion, 200,000, a total of 36,232,802 silver dollars, upon which the seigniorage, or profit, was \$6,221,333.42. The profit on the subsidiary silver coinage of the year was \$92,434.48, a total seigniorage of \$6,313,767.90.

The total coinage of silver dollars under the act of 1878, from March 1, 1878, to the close of such coinage, has been \$378,166,793.

The net profit on the coinage of silver during the thirteen years ended June 30, 1891, including the balances in the coinage mints on July 1, 1878, has aggregated \$71,952,390.25.

#### *Bars.*

In addition to the coinage, gold bars were manufactured of the value of \$31,165,541.77, and silver bars of the value of \$8,437,657.65, a total of \$39,603,199.42.

#### *Purchases of silver.*

The amount of silver purchased from July 1 to August 13, 1890, under the provisions of the act of February 28, 1878, aggregated 3,108,199.47 standard ounces, costing \$3,049,426.46, an average of \$1.09 per fine ounce.

The total amount of silver bullion purchased under the act of February 28, 1878, from the commencement, March 1, 1878, to the end, August 13, 1890, was 323,635,576.19 standard ounces, costing \$308,199,261.71, an average cost of \$1.058 per fine ounce.

The amount of silver purchased under the act of July 14, 1890, from August 13, 1890, to June 30, 1891, aggregated 53,770,125.61 standard ounces, costing \$50,577,498.44, an average cost of \$1.045 per fine ounce.

The total amount of silver purchased during the fiscal year under both acts—February 28, 1878, and July 14, 1890—was 56,878,325.08 standard ounces, costing \$53,626,924.90, an average cost of \$1.044 per fine ounce.

The total amount of silver purchased under the act of July 14, 1890, from August 13, 1890, to November 1, 1891, was 66,588,536 fine ounces costing \$68,626,565, an average cost of \$1.03 per fine ounce.

#### *Recoinage of trade-dollar bullion.*

The act of March 3, 1891, directed the Secretary of the Treasury to coin the trade-dollar bullion into silver dollars as soon as practicable. Under the act authorizing the redemption of trade dollars (March 3,

1887), it was left discretionary with the Secretary to coin this bullion into either silver dollars or subsidiary silver coins, and the discretion had been exercised in favor of subsidiary silver coins.

The balance of trade-dollar bullion on hand June 30, 1891, stored at the mints at Philadelphia and New Orleans, was 4,193,756.12 standard ounces, of the value of \$4,822,658.90.

As soon as the mandatory coinage of silver dollars, required by the act of July 14, 1890, ceased by limitation of law, the conversion of the trade-dollar bullion into silver dollars was commenced.

The total number of silver dollars coined from trade-dollar bullion to November 1, has been \$3,260,100. This coinage will be completed during the present calendar year.

#### *Price of silver.*

The price of silver fluctuated during the last fiscal year from \$.964 to \$1.21 per fine ounce, a variation of nearly 25 cents an ounce.

At the commencement of the fiscal year the price in New York was \$1.05 per ounce; by July 14, 1890, the date of the passage of the new silver law, the price had advanced to \$1.08 per ounce, and by August 13, the date the new silver law was to take effect, to \$1.14 per ounce. The highest price reached in New York was on August 19, 1890—\$1.21 per fine ounce. In September a decline commenced, extending to the end of the calendar year, when the price had touched \$1.04½. The closing price, June 30, 1891, was \$1.01½ per fine ounce. The price at this date—November 1, 1891—is \$.96.

The average price of silver during the year, based upon London quotations, was \$1.045 a fine ounce, and upon New York quotations, \$1.053 a fine ounce, an average difference of nearly 1 cent an ounce.

The exports of silver from London to India during the first nine months of the present calendar year show a falling off of \$17,020,730, over 50 per cent. as compared with the same months for the previous year.

#### *Imports and exports.*

The loss of gold by *net* export during the fiscal year was \$67,946,768, while there was a gain of silver by excess of imports over exports amounting to \$2,745,365.

The loss of gold by export was materially larger during the last fiscal year than in any recent year. The heavy movement commenced in February, 1891, and did not cease until the close of July. The total amount exported from the port of New York during this period was \$70,223,494.31.

## XXXII REPORT OF THE SECRETARY OF THE TREASURY

It is gratifying to report that a return movement of gold is well under way, which has aggregated, since the 1st of July, at the port of New York alone, \$27,854,000, and it is believed that owing to the large exports of breadstuffs and other materials from the United States, this fall and winter, the movement of gold to this country will continue for some months, and in increasing amounts.

In the Report of the Director of the Mint will be found an article treating in detail of the movement of gold from the United States, and pointing out some of the causes which are believed to have operated to produce the same.

### *Earnings and expenditures.*

The total expenditures for the support of the Mint Service for the last fiscal year aggregated \$1,335,910.

The total earnings of the mints and assay offices, from all sources, was \$7,650,529.62, and the total expenditures and losses of all kinds, \$1,661,139.83, a net profit of earnings over expenditures of \$5,989,389.79.

### *The product of gold and silver.*

The mines of the United States produced, during the calendar year 1890, precious metals as follows:

	Fine ounces.	Commercial value.	Coining value.
Gold.....	1,588,880	\$32,845,000	\$32,845,000
Silver.....	54,500,000	57,225,000	70,464,645

The product of the mines and reduction works of the United States, including precious metals contained in foreign material reduced in the United States, was:

	Fine ounces.
Gold.....	1,838,366
Silver.....	64,920,927

The product of gold and silver in the world, based upon returns to the Director of the Mint, was the same year:

	Fine ounces.	Commercial value.	Coining value.
Gold.....	6,046,875	\$116,009,000	\$116,009,000
Silver.....	128,914,000	134,886,000	166,677,000

### *World's coinage.*

The coinage of gold and silver by the various countries of the world aggregated, for the calendar year 1890, as far as reports have been received:

Gold .....	\$149,118,959
Silver .....	131,980,621

*Metallic stock of the United States.*

The stock of gold and silver in the United States, based upon official tabulations brought forward from year to year, was, on November 1, 1891, approximately:

Gold.....	\$671, 139, 531
Silver.....	539, 241, 624
Total.....	1, 210, 381, 155

*Use of gold and silver in the arts and manufactures.*

According to information gathered by the Bureau of the Mint, the value of the gold and silver used in the industrial arts in the United States during the last year was, approximately: Gold, \$18,000,000, and silver, \$9,000,000, of which \$10,700,000 gold and \$7,140,000 silver was new bullion.

*Legislation recommended—Recoinage of uncurrent silver coins in the Treasury.*

In the last report of the Secretary of the Treasury attention was directed to the large stock of subsidiary silver coins in the Treasury which, through abrasion or mutilation, were unfit for circulation, or else of denominations for which there was no popular demand, and it was recommended that authority be granted to recoin this uncurrent coin into new coins, and to reimburse the Treasury for the loss of metal incident to such recoinage from the large profits which have been made by the Government on the manufacture and issue of silver coins of a nominal value in excess of the cost of the bullion contained in them.

Such a provision was inserted by the House of Representatives in the sundry civil appropriation bill for the fiscal year 1892, but the provision was stricken out in the Senate, and, in lieu thereof, an appropriation of \$150,000 was made for such recoinage.

Under this liberal appropriation a large amount of uncurrent silver coins in the Treasury has been recoined into dimes and quarter-dollars, and such recoinage is still in progress.

The face value of the silver coins transferred from the Treasury to the mints for recoinage under this appropriation has been \$3,858,958, upon which the loss of metal, representing abrasion from wear, and reimbursed the Treasurer from the above appropriation, was \$115,055 a loss of about 3 per cent. It was thought that the loss would be about 5 per cent., and that the appropriation of \$150,000 would enable

the Department to recoin about \$3,000,000. By careful and economical work upon the part of the mints the loss has been reduced considerably below this figure, and it is believed that the current appropriation will enable the mints to recoin \$5,000,000.

The beneficial results of this recoinage are shown by the fact that the amount of subsidiary silver coin in the Treasury at the commencement of the last fiscal year, all of which was classed as an "unavailable asset," was \$22,805,225, while the amount in the Treasury at the present time is \$15,196,379, a reduction of \$7,608,846.

In view of the importance of relieving the Treasury of this incubus of uncurrent coins, as well as to provide change money in an attractive form, I renew the recommendation of my predecessor that authority be given to reimburse the Treasurer for the loss of metal incident to the recoinage of uncurrent silver coins in the Treasury, from the "silver profit fund," or else that a permanent annual appropriation for recoinage be made. If, however, this should not meet with favor at the hands of Congress, I most urgently recommend an immediate appropriation of \$100,000 for continuing the recoinage of uncurrent silver coins in the Treasury.

In pursuance of the authority contained in the act of September 26, 1891, the Director of the Mint has prepared new designs for the subsidiary silver coins of the United States, which are believed to be a decided improvement upon those now in existence, and with a liberal appropriation for recoinage it is believed that a large amount of uncurrent silver coins in the Treasury can be profitably converted into new coins bearing the new designs, and that they will be readily absorbed in circulation.

#### *New mint at Philadelphia.*

In accordance with the recommendation of Secretary Windom in his last annual report, Congress, by an act approved March 3, 1891, authorized the purchase of a site and the erection of a new building for the mint at Philadelphia, at a cost not to exceed \$2,000,000; but as the law made no appropriation to carry its provisions into effect, no action has been taken thereunder which would involve an expenditure of money from the Treasury.

At my request, however, Messrs. E. H. Fitler, Samuel Gustine Thompson, Anthony J. Drexel, William M. Singerly, James H. Windrim, Alexander K. McClure, and A. C. Bosbyshell consented to serve as a commission without compensation to recommend a suitable site for the proposed building, and on September 8, 1891, they unanimously recommended a site at a cost not to exceed \$800,000.

The necessity of better and enlarged facilities for the mint is apparent, and I again recommend the subject to the early and favorable consideration of Congress.

It is believed that the valuable site now occupied by the mint at Philadelphia will sell, at the date the new mint can be completed, for a sum approximating the entire cost of a new site and building.

## NATIONAL BANKS.

The report of the Comptroller of the Currency\* gives full information in relation to the organization, supervision, and liquidation of national banks during the year ending October 31, 1891. In this period 193 associations were organized, with capital aggregating \$20,700,000, thus exhibiting a growth of the national system largely in excess of the annual average for past years. During the same period 41 associations went into voluntary liquidation and 25 became insolvent, leaving as a net gain for the twelve-month 127 banks, with a capital of \$12,553,000.

The administration by the Comptroller of the affairs of suspended banks has been characterized by a wise regard to the interests of all concerned; and of the number of banks closed during the year, 7 have been reopened for business, their solvency having been restored by the voluntary contribution of funds by the stockholders.

The number of banks in operation October 31, 1891, was 3,694, having in capital stock \$684,755,865; bonds deposited to secure circulation, \$152,113,850; bank notes outstanding, \$171,368,948, including \$35,430,721 represented by lawful money deposited for their redemption. Their gross circulation, including notes of gold banks and those of failed and liquidated associations, has decreased \$7,571,085 during the year, while that secured by pledge of bonds has increased \$11,795,101.

The domestic exchange drawn by national banks for the year ending June 30, 1891, is stated at \$12,782,212,495, an increase over the preceding year of more than 11 per cent.

The last report of condition exhibits the liabilities and resources of the banks on September 25, 1891. At that date 3,677 associations reported an aggregate capital of \$677,426,870; surplus, \$227,576,486; and undivided profits, \$103,284,674. The gross deposits, including amounts due to banks, are stated at \$2,039,180,188.12, and loans and discounts at \$1,989,354,239, an increase in both items over any previous date. These banks held \$174,907,550 in United States bonds, of which \$150,035,600 were to secure circulating notes; also \$183,515,076 in specie, \$97,615,608 in legal-tender notes, and \$15,720,000 in United States certificates of deposit.

---

\* See Appendix, page 318.

Of the new associations, 99 are located west of the Mississippi River and 59 in the southern states.

The present has been more disastrous than any former year as to the number of failures, but not as to the amount of capital and liabilities involved.

More than one-half in number of the banks that became insolvent during the period covered by the report of the Comptroller were located in two western states, and their insolvency was chiefly due to the effects of four successive crop failures, while the severe depression of business which followed the stringency of last year influenced in a great degree the failures that occurred in other parts of the country.

It is shown that of the total number of national banks organized only 3½ per cent. have become insolvent during a period of 29 years, and that the annual average loss to creditors during that time has been only one-twentieth of 1 per cent. of their average liability.

The affairs of 102 insolvent banks have been finally closed, at an average expense of 9.28 per cent., with an average dividend to creditors of 74.17 per cent. Those closed during the last five years have divided among creditors 90.65 per cent., at an average cost for expenses of 4.08 per cent. It is believed that no other system can show equally favorable results.

I invite favorable attention to the recommendations of the Comptroller that the present law be so amended as to provide (1) that no association shall be required to maintain a bond deposit of more than \$1,000 to secure circulation; (2) that every association may issue circulating notes equal to the par value of the bonds so deposited; (3) that the monthly withdrawal of bonds pledged to secure such notes shall not exceed \$3,000,000 in the aggregate; and (4) that the semi-annual duty on circulation be so reduced as to equal one-fourth of 1 per cent.

Attention is also invited to the suggestions of the Comptroller that supervising and assistant examiners be appointed, and that all examiners be required to take an oath of office, and give such bonds as the Comptroller may prescribe. His suggestion as to the necessity for legislation more clearly defining the duties of directors, and further restricting the accommodations which may be lawfully afforded to officers and directors by way of loans and discounts, is especially commended to the consideration of the Congress.

Three loan and trust companies, doing business in the District of Columbia, have availed themselves of the provisions of an act of Congress entitled "An act to provide for the incorporation of trust, loan, mortgage, and certain other corporations within the District of Columbia," approved October 1, 1890, and are now subject to the supervision of the Comptroller of the Currency.



## TARIFF AND CUSTOMS ADMINISTRATION.

At my request the Chief of the Bureau of Statistics has prepared a special report on our foreign commerce for comparative periods under the old and new tariffs, which furnishes a striking exhibit of the practical effect of the new law.

The existing tariff went into effect as to most of its provisions on the 6th of October, 1890. Under its operations during the twelve months ending September 30, 1891, the first five days of October being under the old tariff, the value of imports of merchandise was \$824,716,507, an increase of \$11,247,116 over the value of imports of the corresponding months of the preceding year. Of this total the value of free goods was \$397,352,107, an increase of \$118,092,436 over the value of free imports during the corresponding months of the previous year. The proportion of merchandise admitted free was 48.18 per cent. of the total importation, as against 34.32 per cent. for the preceding year, thus exceeding the proportion of free goods under any previous tariff for a corresponding period.

For the six months ending September 30, 1891, during which sugar has been admitted free, the proportion of free importations was 55.37 per cent., as against 33.27 per cent. for the corresponding months of the preceding year.

For six months ending March 31, 1891, when sugar was dutiable under the new tariff, the free importations were 40.68 per cent., and for the corresponding period of the preceding year, under the old tariff, they were 35.18 per cent. of the total importations.

The articles now admitted free of duty are chiefly necessities of life, such as sugar, tea, coffee, and other articles which are not largely produced in this country, and do not successfully compete with our domestic productions.

The removal of the duty on sugar has reduced its price to the consumer, and this result is not in conflict with the doctrine of protection to home industries, because the limited domestic production of sugar under the most favorable protective rates was not sufficient to influence the price in the home market.

The report of the Chief of the Bureau of Statistics is accompanied by tables showing that prices to the consumer of manufactured articles, as a rule, have not been increased, but have been reduced.

The receipts from customs for the year ending September 30, 1891, during the last six months of which sugar was free, were \$196,279,654.60, as against \$238,784,929.71 for the preceding year, a decrease of \$42,505,275.11.

## XXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

During the twelve months ending September 30, the value of our exports of merchandise was \$923,091,136, as against \$860,177,115 for the previous twelve months, an increase of \$62,914,021.

Under the operations of the new tariff the customs revenue has been decreased as far as is consistent with the current needs of the Government. By the readjustment of duties in the line of protection to American labor and American industries, the free list has been enlarged by the addition of articles which from climatic or other conditions are not produced profitably, nor extensively, in this country; adequate protective duties have been imposed upon articles that come into competition with our own productions; new industries have been established and others stimulated, thereby giving increased employment to American labor, and better control of our home market to our own people; and the price of nearly every article of common consumption has been reduced to the consumer.

Inasmuch as a considerable portion of our revenues must be derived from duties on imports, it is the part of wisdom and patriotism to so adjust the rates as to have regard first to the interests of our own people and the rightful demands of American labor for remunerative wages.

I do not believe that any considerable number of the people desire to see our manufacturing industries destroyed, or wages reduced to the European basis, which would be the inevitable result of a reduction of duties with a view to revenue only.

A comparison of the prices of goods imported respectively under the old and new tariffs where rates have been increased will demonstrate that the tariff is a tax upon the foreign competitor in our markets in the sale of such articles as are extensively produced here, and that the duties are in fact thus deducted from the foreign market value, and are paid by the foreigner as a tax for the privilege of selling his goods here at prices fixed by our own people competing among themselves in their own market.

### *Legislation recommended.*

I invite attention to, and earnestly renew, the recommendations of my predecessor concerning needed amendments to the laws relating to the administration of the customs service. I quote from his last annual report:

First. The increase of the permanent appropriation for the expense of collecting the revenue from customs.

For many years the fund available for defraying the expenses of collecting the revenue from customs has been insufficient to cover such expenses, and the Department

has been unable to employ a sufficient force to properly collect the revenue and guard against evasions. It is false economy to refuse the means to insure the enforcement of the laws upon which depend the revenues of the Government. The Department is almost daily compelled to refuse expenditures absolutely necessary to such enforcement. On this subject, the following is quoted from the Secretary's last annual report:

"Serious embarrassments have occurred several times through deficiency in this appropriation, which has proved insufficient to defray the necessary expenses of collection, the average annual cost of which exceeds \$7,000,000.

"The fund at disposal is derived from the permanent annual appropriation of \$5,500,000 made by the act of March 3, 1871, 'and in addition thereto such sums as may be received from fines, penalties, and forfeitures connected with the customs, and from fees paid into the Treasury by customs officers, and from storage, cartage, drayage, labor, and services,' which on the date of the passage of the act amounted to nearly \$2,000,000.

"Since that time the annual receipts from these sources have diminished about \$1,000,000, in consequence of legislation affecting fines, penalties, and forfeitures, and the abolition of many of the official fees."

The rapid growth of the country, the opening of an immense line of unguarded frontier by the building of railways and the creation of new ports, make the need of legislation on this subject more imperative than ever before.

Second. The compensation of all collectors of customs by fixed salaries, and the abolishment of all fees, commissions, perquisites, and emoluments.

This is necessary to secure uniformity and the proper adjustment of the compensation of these officers commensurate with their duties and responsibilities.

Under the present system the emoluments of some collectors are excessive while in other cases they are inadequate.

Third. The consolidation of customs districts, demanded alike for reasons of economy and the changed condition of commerce and transportation.

This might be accomplished by authorizing the Secretary of the Treasury to change the boundaries of customs districts, or to abolish districts when the expenditures exceed the receipts therein.

Fourth. The abolishment of oaths to monthly accounts of customs employes as unnecessary and as subjecting these officers to useless expense.

Fifth. The repeal of the laws requiring bonds to be given by individual importers upon the entry of merchandise for warehouse, and for the return of packages not designated for examination and delivered to importers in advance of appraisement and liquidation of duties.

In the case of warehouse bonds the Government is amply protected by the possession of the merchandise, and the so-called "return bonds" are found in practice to serve no valuable end. The taking of these useless bonds involves a large expense without any compensating benefit.

Sixth. The revision and codification of the customs laws.

These laws are now scattered through the statutes, and should be brought together, revised, and reenacted in one harmonious code.

Seventh. Legislation to secure railway statistics of foreign commerce.

It is indispensable to a proper record and exposition of the foreign commerce of the United States that railway carriers of merchandise should be required by law to render such statistical returns as are required of carriers of freight by water.

Any attempt to completely exhibit the foreign trade of the country is largely neutralized and frustrated at present by the necessity of merely estimating the greater part of such trade conducted by rail.

These recommendations have been made, in whole or in part, by every Secretary of the Treasury of both political parties during the last ten years, and their importance can not be over estimated.

It is certainly unwise to neglect to furnish adequate means for the efficient collection and protection of the customs revenue, which is required to defray a considerable part of the expenses of the Government. The changes of twenty years, since the present provision for defraying the expenses of collecting the revenue from customs was made, necessitate new legislation on the subject.

In the development of the Northwest new customs districts and ports have been created, both on the ocean and frontier; many new interior ports have been established; but the fund at the disposal of the Department for paying the expenses of customs collection and administration, which in 1871 was about \$7,500,000, has been reduced by legislation affecting fines and fees until there is now but little over \$6,000,000 applicable to this purpose, while the actual expense is nearly a million more. This insufficient appropriation embarrasses efficient administration of the customs laws, to the manifest detriment of the revenue.

In this connection I call attention to the report of the Supervising Special Agent,\* showing the inadequacy of the present force of customs officers for the protection of the revenue on the Mexican and Canadian frontiers, which force can not be augmented with the present insufficient appropriation.

I renew the recommendation made by my predecessor, in the last annual report, that section 8 of the Customs Administrative Act be repealed. Further experience has demonstrated the impracticability of administering this section. It is a constant source of irritation, and serves no useful purpose in ascertaining dutiable values.

Section 15 of the same act should be so amended as to authorize the taking of testimony now required to be taken by the General Appraisers by commissioners appointed for that purpose by the court, as well as by the General Appraisers, as now provided by law. This is necessary for the reason that the time of the General Appraisers is so fully occupied with their duties at the port of New York that they are unable to give proper attention to the demands of other ports in this regard.

I also renew the recommendation that that part of section 19 which imposes additional duties on unusual coverings be modified so that

---

See Appendix, page 849.

such coverings shall pay but a single duty at the rate to which they would be subject if imported separately, not less than that imposed upon their contents.

The General Appraisers call attention in their report to the effect of the clause in section 7 of the Customs Administrative Act which requires the assessment of an additional duty of 2 per cent. on the total appraised value of imported merchandise for every 1 per cent. of the advance above entered value, provided the appraised value exceeds by more than 10 per cent. the value declared on entry, and recommend that the law should be so modified as to limit the additional duty to not more than 100 per cent. I concur in their recommendation that the law be so modified.

By the present law (section 827, Revised Statutes) provision is made for the compensation of district attorneys when they appear on behalf of collectors in customs cases. Under the Administrative Act collectors are no longer parties to suits for the recovery of duties alleged to be unlawfully exacted, and although the services of the district attorneys in such cases are still required, it has been held that there is no authority for their payment. It is therefore recommended that the law be amended so that the district attorneys may receive adequate compensation in such cases.

The care of foreign merchandise at the World's Columbian Exposition will require a large temporary customs force, which can not be provided without an additional appropriation for that purpose. It is estimated that not less than \$200,000 will be required to enable the Department to employ the officers necessary to maintain the custody of dutiable exhibits and examine and appraise and collect duties upon such articles as may be withdrawn for consumption.

There will be undoubtedly a demand for the privilege of selling articles for delivery during the Exposition. This will require legislative authority, and I therefore suggest the enactment of a law to authorize such sales under regulations to be prescribed by the Secretary of the Treasury, as was done during the Centennial Exposition at Philadelphia, in accordance with the provisions of the act of July 20, 1876.

*General Appraisers.*

The report of the General Appraisers\* shows a gratifying progress in the disposition of protests involving questions of classification. The number of these cases undisposed of November 1, 1890, was 996; the number received from November 1, 1890, to November 1, 1891, was 41,557 at the port of New York, and from other ports 8,589, making a

\* Omitted from this compilation.

total of 51,142. Of this number, 33,897 involved the constitutionality of the acts of June 10 and October 1, 1890. Many of the remaining cases have been or will be disposed of by a single decision, as they involve identical questions, so that the opinion is expressed that by January 1 next nearly all cases received up to October 1, 1891, will have been settled either by actual decisions or suspensions made to await the final determination of analogous questions on appeals taken from the Board's decisions.

During the same time, the number of appeals to reappraisement has been 2,107, of which 2,051 have been disposed of, leaving but 56 pending.

This showing gives assurance that the Customs Administrative Act has realized the purpose of its enactment and afforded what was imperatively demanded—a speedy, just, and efficacious means for the settlement of differences between the Government and importers, both as to classifications and values.

It was to be expected that a law so radical in many of its features would be met by some embarrassments of administration and more or less criticism, but its practical operation for more than a year has in a great measure removed both the administrative difficulties and the opposition it first encountered. It has demonstrated its value and efficacy in checking fraudulent undervaluations and securing uniform assessment of duties, and while in some of its details amendment is desirable, yet in its main features it should not be disturbed.

#### INTERNAL REVENUE.

The receipts from the several objects of taxation under the internal-revenue laws for the fiscal years ended June 30, 1890 and 1891, are as follows:

Objects of taxation.	Fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
Distilled spirits.....	\$81,687,375 09	\$83,335,963 64	\$1,648,588 55	
Manufactured tobacco.....	33,953,991 06	32,796,270 97		\$1,162,720 09
Fermented liquors.....	26,008,534 74	28,565,129 92	2,556,595 18	
Oleomargarine.....	786,291 72	1,077,924 14	291,632 42	
Miscellaneous collections.....	153,503 96	260,127 30	106,623 34	
<b>Total.....</b>	<b>142,594,696 57</b>	<b>146,035,415 97</b>	<b>3,440,719 40</b>	

The receipts from all sources of internal revenue for the fiscal year ended June 30, 1891, were ..... \$146,035,415 97  
 The receipts from the same sources for the fiscal year ended June 30, 1890, were ..... 142,594,696 57

Making an increase in the receipts for the fiscal year just ended of ..... 3,440,719 40

The total cost of collection for the fiscal year ended June 30, 1891, was ..... 4,205,655 49  
 The total cost of collection for the fiscal year ended June 30, 1890, was ..... 4,095,110 80

Increased cost of collection for fiscal year ended June 30, 1891 ..... 110,544 69

The amounts herein stated are the amounts actually collected during the fiscal years mentioned, but in many cases the money collected on the last day of June is not deposited until the first day of July, thus causing a discrepancy between the collections and the deposits.

The increase in the cost of collection for the fiscal year ended June 30, 1891, is due to various causes. The appropriation made by Congress for salaries and expenses of agents, gaugers, storekeepers, etc., amounted to \$2,100,000, but owing to a large increase in the products of distilleries operated during the fiscal year, which resulted in an increase of the taxes collected from spirits of more than \$3,000,000 as compared with the receipts of the preceding year, the actual expenses under the above head exceeded the amount appropriated by \$3,451.58, for which unpaid accounts are now on file and for the payment of which an additional appropriation will be necessary. In addition to this, there were gauged 193,557 gallons of grape brandy used in the fortification of sweet wines upon which no tax was paid. The actual work demanded under this provision, in addition to the above figures, was the gauging of 1,083,274 gallons of sweet wines, and a number of deputy collectors and other officers were required to be employed in the work of supervising the delivery of this brandy to the wine makers.

If expenditures of this character, which can hardly be fairly construed as entering into the cost of collection, could be separated from the total expenditure, the cost of collection for the fiscal year ended June 30, 1891, would be very materially reduced.

The percentage of cost of collection for the fiscal year ended June 30, 1891, was 2.88 per cent., as against 2.82 for the preceding fiscal year, the increase arising as above stated.

The total production of distilled spirits, exclusive of fruit brandies, for the fiscal year ended June 30, 1891, was 115,962,389 gallons; the total production for the fiscal year ended June 30, 1890, was 109,275,928 gallons, making an increase in the production of distilled spirits for the fiscal year just ended of 6,686,461 gallons.

There was also produced during the fiscal year ended June 30, 1891, 284,035 gallons of apple brandy, 777 gallons of peach brandy, and 1,519,900 gallons of grape brandy, making a total production of 1,804,712 gallons of brandy from fruits, as against 1,825,810 gallons of brandy from fruits produced during the fiscal year ended June 30, 1890. A further comparison of the two fiscal years shows a decrease of 325,006 gallons in the production of apple brandy and a decrease of

107,987 gallons in the production of peach brandy, with an increase of 411,895 gallons in the production of grape brandy for the fiscal year ended June 30, 1891. Of the brandy produced from grapes 193,557 gallons were used, free of tax, for the fortification of sweet wines, under the provisions of the act of October 1, 1890.

During the fiscal year ended June 30, 1891, 3,819 distilleries of all kinds were operated. For the preceding fiscal year 6,211 distilleries of all kinds were operated, a comparison showing a decrease of 2,392 in the number of distilleries operated for the fiscal year just ended. Nearly the whole of the above decrease arose from fruit distilleries which were not operated on account of the almost complete failure of the fruit crop.

During the fiscal year ended June 30, 1891, there were produced 30,497,209 barrels of beer. The number of barrels produced during the fiscal year ended June 30, 1890, was 27,561,944, making an increased production for the fiscal year just ended of 2,935,265 barrels.

For the fiscal year ended June 30, 1891, the total receipts from the taxes on tobacco, cigars, cigarettes, snuff, etc., were \$32,796,270.97.

The receipts from the same sources for the fiscal year ended June 30, 1890, were \$33,958,991.06. It was estimated that the provisions of the act of October 1, 1890, reducing the tax on tobacco and snuff to 6 cents per pound and repealing certain special taxes, would result in a decrease in the receipts from this source for the fiscal year ended June 30, 1891, of \$3,898,382.72. The actual decrease was \$1,162,720.09, the increased production of manufactured tobacco, snuff, cigars, cheroots, and cigarettes being the cause for such gratifying result.

The quantity of distilled spirits gauged for the fiscal year ended June 30, 1891, was 342,343,638 gallons. The quantity gauged for the fiscal year ended June 30, 1890, was 324,175,208 gallons, making an increase in the quantity of spirits gauged for the fiscal year just ended of 18,168,430 gallons.

It is estimated that the receipts from all sources of internal revenue for the current fiscal year (ending June 30, 1892) will aggregate \$150,000,000.

I respectfully call attention to the various recommendations contained in the report of the Commissioner of Internal Revenue,\* and urge legislation in accordance with the views therein expressed.

---

\* See Appendix, page 400.



## FOREIGN COMMERCE.

The value of our foreign commerce—imports and exports of merchandise—during the last fiscal year was greater than for any previous year. It amounted to \$1,729,397,006, as against \$1,647,139,093 during the fiscal year 1890, an increase of \$82,257,913.

The value of imports of merchandise also during the last fiscal year was the largest in the history of our commerce, amounting to \$844,916,196, as against \$789,310,409 during the fiscal year 1890, an increase of \$55,605,787.

The value of the exports of merchandise during the same period was \$884,480,810, as against \$857,828,684 for the previous fiscal year, 1890, an increase of \$26,652,126.

The exports exceeded the imports of merchandise \$39,564,614.

The value of the imports and exports of merchandise and specie during the last four years ending June 30 has been as follows :

*Merchandise.*

	1888.	1889.	1890.	1891.
Exports—				
Domestic.....	\$683,862,104	\$730,282,609	\$845,293,828	\$872,270,283
Foreign.....	12,092,403	12,118,766	12,534,856	12,210,527
Total.....	695,954,507	742,401,375	857,828,684	884,480,810
Imports.....	723,957,114	745,131,652	789,310,409	844,916,196
Excess of exports.....			68,518,275	39,564,614
Excess of imports.....	28,002,607	2,730,277		

*Specie.*

	1888.	1889.	1890.	1891.
Exports—				
Gold.....	\$18,376,234	\$59,952,285	\$17,274,491	\$86,362,654
Silver.....	28,037,949	36,689,248	34,873,929	22,590,988
Total.....	46,414,183	96,641,533	52,148,420	108,953,642
Imports—				
Gold.....	43,934,317	10,284,858	12,943,342	18,232,567
Silver.....	15,403,669	18,678,215	21,032,984	18,026,880
Total.....	59,337,986	28,963,073	33,976,326	36,259,447
Excess of exports.....		67,678,460	18,172,094	72,694,195
Excess of imports.....	12,923,803			

The above table does not include gold and silver contained in ores and copper matte, as follows :

	Exports.	Imports.	Excess of imports.
Gold in ores and copper matte.....	\$100,226	\$283,545	\$183,319
Silver in ores and copper matte.....	942,563	8,252,036	7,309,473

The following table shows the distribution of our commerce by leading countries and grand divisions of the globe, during the year ending June 30, 1891 :

Countries and grand divisions.	Exports.			Imports.	Total exports and imports.	Excess of exports + or of imports —.
	Domestic.	Foreign.	Total.			
COUNTRIES.						
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Great Britain and Ireland.....	441,599,807	3,814,219	445,414,026	194,723,262	640,137,288	+250,690,764
Germany.....	91,684,981	1,110,475	92,795,456	97,316,383	190,111,839	— 4,520,927
France.....	59,826,739	866,451	60,693,190	76,688,995	137,882,185	— 15,995,805
Belgium.....	26,694,150	846,274	27,540,424	10,945,672	38,486,096	+ 16,594,752
Italy.....	15,927,274	119,651	16,046,925	21,678,208	37,725,133	— 5,631,283
Netherlands.....	23,816,814	297,163	24,113,977	12,422,174	36,536,151	+ 11,691,803
British North American Possessions.....	37,345,515	2,098,240	39,443,755	39,434,535	78,878,290	+ 9,220
Mexico.....	14,199,080	770,540	14,969,620	27,295,992	42,265,612	— 12,326,372
West Indies.....	33,416,178	1,043,273	34,459,451	86,461,705	120,921,156	— 32,002,254
Brazil.....	14,049,273	70,973	14,120,246	83,230,595	97,350,841	— 69,110,349
China.....	8,700,308	700	8,701,008	19,321,850	28,022,858	— 10,620,842
British East Indies.....	4,399,544	559	4,400,103	23,356,989	27,757,092	— 18,956,886
Japan.....	4,800,650	7,043	4,807,693	19,309,198	24,116,891	— 14,501,505
All other countries.....	95,809,970	1,164,966	96,974,936	132,730,638	229,705,574	— 35,755,702
Total.....	872,270,283	12,210,527	884,480,810	844,916,196	1,729,397,006	+ 39,564,614
GRAND DIVISIONS.						
Europe.....	697,614,106	7,183,941	704,798,047	459,305,372	1,164,103,419	+245,492,675
North America.....	92,388,252	4,160,877	96,549,129	163,226,079	259,775,208	— 66,676,950
South America.....	33,226,401	481,889	33,708,290	118,736,668	152,444,958	— 85,028,378
Asia and Oceania.....	43,813,519	361,590	44,175,109	97,893,356	142,068,465	— 53,718,247
Africa.....	4,738,847	19,050	4,757,897	4,207,146	8,965,043	+ 550,751
All other countries.....	489,158	3,180	492,338	1,547,575	2,039,913	— 1,055,237
Total.....	872,270,283	12,210,527	884,480,810	844,916,196	1,729,397,006	+ 39,564,614

It will be observed that the value of our total trade in merchandise with Great Britain and Ireland amounted to \$640,137,288, of which the value of exports was \$445,414,026, and the value of imports \$194,723,262, showing an excess in exports of \$250,690,764.

Our import and export trade with Great Britain and Ireland forms 37 per cent. of such trade with all nations, and about 55 per cent. of such trade with all Europe. Our trade with North America including the West Indies stands next in value, followed by that with South America, and that with Asia and Oceania. Our trade with Germany showed an excess of imports of \$4,520,927; with France, of \$15,995,805.

In our total trade with Europe the excess of exports over imports was \$245,492,675.

Our commerce in merchandise with North America, including Mexico, Central America, and West Indies, amounted to \$259,775,208, of which the value of the imports was \$163,226,079, and of the exports \$96,549,129, an excess of imports of \$66,676,950; but if our export trade by land carriage with Mexico and Canada had been correctly ascertained by means of an adequate law for that purpose, it is esti-

mated that our imports and exports with North America would appear upwards of \$290,000,000, and leave an excess of imports of less than \$36,000,000, instead of \$66,000,000, as now appears.

Our total trade with South America in merchandise amounted to \$152,444,958, of which the value of the imports was \$118,736,668, and of the exports \$33,708,290, an excess of imports of \$85,028,378.

*Values of the imports and exports of merchandise of the United States carried in cars and other land vehicles during each fiscal year from 1871 to 1891, inclusive.*

Year ending June 30—	Imports and exports in cars and other land vehicles.	Year ending June 30—	Imports and exports in cars and other land vehicles.
1871.....	\$22,985,510	1882.....	\$34,973,317
1872.....	27,650,770	1883.....	48,092,892
1873.....	27,869,978	1884.....	46,714,068
1874.....	23,022,540	1885.....	45,332,775
1875.....	20,388,235	1886.....	43,700,350
1876.....	18,473,154	1887.....	48,951,725
1877.....	17,464,810	1888.....	54,356,827
1878.....	20,477,364	1889.....	66,664,378
1879.....	19,423,685	1890.....	73,571,263
1880.....	20,981,393	1891.....	72,856,194
1881.....	25,452,521		

### *Exports.*

The total value of exports of domestic merchandise was \$872,270,283, an increase of \$26,976,455 over the exports of the preceding fiscal year, 1890, and was greater than that of any year except 1881.

The material increase or decrease in value of the principal articles of domestic exports was as follows:

#### Increase in—

Cotton, unmanufactured.....	\$39,744,106
Sugar, refined.....	4,237,360
Cotton manufactures.....	3,605,580
Iron and steel, and manufactures of.....	3,367,406
Provisions, comprising meat and dairy products.....	2,752,965
Copper, and manufactures of, not including ore.....	2,265,205
Coal.....	1,534,938
Mineral oil, refined.....	1,491,428
Paraffine and paraffine wax.....	1,305,940
Hops.....	1,216,903
Copper ore.....	1,207,657

#### Decrease in—

Breadstuffs.....	\$26,804,271
Wood, and manufactures of.....	2,004,489
Ore, gold and silver bearing.....	1,939,434
Fruits, including nuts.....	1,624,754
Furs and fur skins.....	1,425,229
Vegetable oils.....	1,369,505
Fish.....	1,044,205

# XLVIII REPORT OF THE SECRETARY OF THE TREASURY.

There was an increase in the value of domestic exports to—

France.....	\$10, 813, 735
Germany.....	7, 369, 766
China.....	5, 756, 518
Brazil.....	2, 146, 777
Spain.....	1, 871, 620
British Australasia.....	1, 723, 598
Mexico.....	1, 532, 972
Central American States.....	1, 475, 641
Netherlands.....	1, 329, 226

And a decrease to—

Argentine Republic.....	\$5, 604, 552
Great Britain and Ireland..	2, 859, 202
Russia in Europe.....	2, 769, 553
British North American Possessions.....	1, 198, 939

The values of the principal articles of domestic exports during the three years ending June 30, 1891, were as follows :

	1889.	1890.	1891.
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Cotton, and manufactures of.....	247, 987, 914	260, 968, 069	304, 317, 755
Provisions, comprising meat and dairy products.....	104, 122, 444	136, 264, 506	139, 017, 471
Breadstuffs.....	123, 876, 661	154, 925, 927	128, 121, 656
Mineral oils.....	49, 913, 677	51, 403, 089	52, 026, 734
Animals.....	18, 374, 805	33, 638, 123	32, 935, 086
Iron and steel, and manufactures of, including ore.....	21, 156, 109	25, 542, 208	28, 909, 614
Wood, and manufactures of.....	26, 910, 672	28, 274, 529	26, 270, 040
Tobacco, and manufactures of.....	22, 609, 668	25, 353, 601	25, 220, 472
Leather, and manufactures of.....	10, 747, 710	12, 438, 847	13, 278, 847
Coal.....	6, 690, 479	6, 856, 083	8, 391, 026
Oil cake and oil-cake meal.....	6, 927, 912	7, 998, 926	7, 452, 094
Copper ore.....	7, 518, 258	6, 053, 236	7, 260, 893
Sugar and molasses.....	2, 117, 533	3, 029, 413	7, 099, 788
Chemicals, drugs, dyes, and medicines.....	5, 542, 753	6, 224, 504	6, 545, 354
Fish.....	5, 969, 235	6, 040, 826	4, 996, 621
Spirits of turpentine.....	3, 777, 525	4, 590, 931	4, 668, 140
Copper, and manufactures of, not including ore.....	2, 348, 954	2, 349, 392	4, 614, 597
Vegetable oils.....	1, 585, 783	5, 672, 441	4, 302, 936
Total.....	668, 178, 092	777, 627, 661	805, 429, 124
Value of all domestic exports.....	730, 282, 609	845, 293, 828	872, 270, 283
Per cent. of enumerated articles to total.....	91.50	91.99	92.34

The value of the domestic exports during the two years ending June 30, 1891, classified by groups according to character of production, was as follows :

	1890.		1891.	
	Values.	Per cent.	Values.	Per cent.
Products of agriculture.....	\$629, 785, 917	74.51	\$642, 751, 344	73.69
Products of manufacture.....	151, 131, 297	17.88	168, 927, 315	19.37
Products of mining (including mineral oils).....	22, 351, 746	2.64	22, 054, 970	2.53
Products of the forest.....	29, 473, 084	3.48	28, 715, 713	3.29
Products of the fisheries.....	7, 496, 044	.89	6, 208, 577	.71
Other products.....	5, 055, 740	.60	3, 612, 364	.41
Total.....	845, 293, 828	100.00	872, 270, 283	100.00

*Imports.*

During the last fiscal year, the value of imports of merchandise was \$844,916,196, an increase of \$55,605,787 over the imports of the fiscal year 1890.

The value of free merchandise imported was \$366,241,352, and of dutiable was \$478,674,844, an increase in the value of free merchandise of \$100,572,723, and a decrease in the value of dutiable goods of \$44,966,936, caused mainly by the transfer of sugar and certain textiles from the dutiable to the free list by the new tariff.

The material increase or decrease in value of the principal classes of free and dutiable imports during the year ending June 30, 1891, as compared with 1890, was as follows:

## Increase in—

## Free of duty:

Sugar and molasses, except from Hawaiian Islands (made free by new tariff).....	\$45,333,773
Coffee.....	17,856,345
Textile grasses and fibrous vegetable substances.....	14,608,019
Hides and skins other than furs.....	6,048,873
Chemicals, drugs, and dyes.....	4,825,324
Fruits, including nuts.....	3,555,144
India rubber and gutta percha, crude.....	3,166,292

## Dutiable:

Iron and steel and manufactures of.....	11,575,966
Metals, metal compositions and manufactures of.....	2,988,588
Wool, unmanufactured.....	2,967,289
Vegetables.....	2,621,000

## Decrease in—

## Free of duty:

Silk, unmanufactured.....	\$5,249,450
---------------------------	-------------

## Dutiable:

Sugar and molasses (caused by transfer to free list).....	36,942,172
Wool and manufactures of.....	15,522,352
Flax, hemp, jute, and other vegetable substances.....	13,863,081
Flax, hemp, jute, etc., manufactures of.....	4,397,185
Hats, bonnets, and hoods, materials for (caused by transfer in part to free list).....	2,725,722

There was an increase in the value of our imports in 1891 over 1890 from—

Brazil.....	\$23,911,839
The West Indies.....	8,457,464
Great Britain and Ireland.....	8,234,346
Mexico.....	4,605,077
China.....	3,061,379
British East Indies.....	2,552,670
British Australasia.....	1,961,345
Central American States.....	1,746,678
Hawaiian Islands.....	1,581,689

And a decrease from—

Philippine Islands.....	\$6, 425, 417
Netherlands.....	4, 607, 059
Japan.....	1, 794, 126
Germany.....	1, 521, 300

*Imports entered for consumption.*

The value of imported merchandise entered for consumption and the duty collected thereon, during the last five fiscal years, has been as follows:

Year ending June 30—	Value of merchandise.		Ordinary duty collected.	Average rate collected on—	
	Free of duty.	Dutiable.		Dutiable.	Free and dutiable.
				<i>Per cent.</i>	<i>Per cent.</i>
1885.....	\$192, 912, 234	\$386, 667, 820	\$177, 319, 550	45. 86	30. 59
1886.....	211, 530, 759	413, 778, 055	188, 379, 307	45. 55	30. 13
1887.....	233, 093, 659	450, 325, 322	212, 032, 424	47. 10	31. 02
1888.....	244, 104, 852	468, 143, 774	213, 509, 802	45. 63	29. 99
1889.....	256, 574, 630	484, 856, 768	218, 701, 774	45. 13	29. 50
1890.....	266, 103, 047	507, 571, 764	225, 317, 076	44. 41	29. 12
1891.....	388, 064, 404	466, 455, 173	215, 790, 686	46. 26	25. 25

*Trade with Central and South America.*

Our total imports of merchandise from Mexico, Central and South American States, British Honduras, and the West Indies, during the fiscal year 1891, amounted to \$242,512,577, or 28.70 per cent. of our total imports of merchandise.

The value of our exports of merchandise to these same countries during the same period was \$90,413,516, or 10.22 per cent. of the value of our total exports of merchandise.

Our total imports and exports of merchandise from and to these countries, during the same period, amounted to \$332,926,093, or 19.26 per cent. of our total imports and exports of merchandise.

It will be seen that the excess of our imports of merchandise from these countries over our exports to them amounted to \$152,099,061. In other words, our imports of merchandise were 72.84 per cent. and exports 27.16 of the total trade with these countries, and we imported merchandise to the value of \$2.68 for every dollar in value exported to these countries.

The excess of imports over exports of merchandise for the fiscal year 1890 was \$108,054,472. For the fiscal year 1889 this excess was \$117,917,883.

A comparison of our commerce with this entire group of countries for the years 1870, 1880, and 1891 shows a gradual increase of both imports and exports of merchandise.

During the year 1870 the value of imports was \$117,398,951 and of exports \$55,140,322, an excess of \$62,258,629.

During the year 1880 the value of imports was \$178,985,906 and of exports \$61,546,474, an excess of \$117,439,432.

The per cent. of our commerce with these countries, as compared with our total commerce, in 1870, was 20.82; in 1880, 15.99; and in 1891, 19.26.

Table showing the value of imports and exports of merchandise in the trade of the United States with Mexico, Central America, the West Indies, and South America, and the excess of imports or of exports, during the years ending June 30, 1889, 1890, and 1891.

Countries from which imported and to which exported.	1889.				1890.				1891.			
	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.	Imports.	Exports, domestic and foreign.	Excess of imports.	Excess of exports.
Mexico.....	\$21,253,601	\$11,486,896*	\$9,766,705		\$22,690,915	\$13,285,287*	\$9,405,628		\$27,295,992	\$14,969,620*	\$12,326,372	
British Honduras.....	211,465	369,598		\$158,133	186,831	354,468		\$167,637	219,090	462,839		\$243,749
Central American States—												
Guatemala.....	2,346,685	994,701	1,351,984		2,281,681	1,345,719	935,962		2,618,199	1,997,944	620,255	
Nicaragua.....	1,747,246	1,009,687	737,559		1,655,690	1,373,019	282,671		1,705,961	1,692,942	13,019	
Costa Rica.....	1,442,365	983,164	459,201		1,676,711	1,126,170	550,541		2,532,305	1,331,049	1,201,256	
Salvador.....	1,662,162	701,196	960,966		1,453,953	899,546	554,412		1,783,066	1,150,460	632,606	
Honduras.....	1,215,561	637,175	578,386		984,404	552,024	432,380		1,159,591	640,921	518,670	
Total.....	8,414,019	4,325,923	4,088,096		8,052,444	5,296,478	2,755,966		9,799,122	6,813,316	2,985,806	
West Indies—												
Cuba and Puerto Rico..	55,837,996	13,916,242	41,921,754		57,855,217	15,381,953	42,473,264		64,878,505	14,380,122	50,498,383	
British West Indies.....	15,985,562	8,388,106	7,597,456		14,865,018	8,288,786	6,576,232		16,293,184	9,779,138	6,514,046	
All other.....	6,123,775	8,535,805		2,412,030	-5,284,006	9,526,483		4,242,477	5,290,016	10,300,191		5,010,175
Total.....	77,947,333	30,840,153	47,107,180		78,004,241	33,197,222	44,807,019		86,461,705	34,459,451	52,002,254	
South America—												
Colombia.....	4,263,519	3,821,017	442,502		3,575,253	2,585,828	989,425		4,765,354	3,182,644	1,582,710	
Venezuela.....	10,392,569	3,738,961	6,653,608		10,966,765	4,028,583	6,938,182		12,078,541	4,784,956	7,293,585	
Guianas:												
British.....	4,526,181	1,696,269	2,829,912		4,326,975	2,106,345	2,220,630		4,883,206	1,858,742	3,024,464	
Dutch.....	460,243	262,575	197,668		574,114	279,519	294,595		724,190	253,983	470,207	
French.....	13,366	147,732		134,366	17,647	160,933		143,286	46,520	155,954		109,434
Total Guianas.....	4,999,790	2,106,576	2,893,214		4,918,736	2,546,797	2,371,939		5,653,916	2,268,679	3,385,237	
Brazil.....	60,403,804	9,351,081	51,052,723		59,318,756	11,972,214	47,346,542		83,230,595	14,120,246	69,110,349	
Uruguay.....	2,986,964	2,192,848	794,116		1,754,903	3,351,874		1,596,971	2,356,739	1,076,575	1,280,164	
Argentine Republic.....	5,454,618	9,293,856		3,839,238	5,401,697	8,887,477		3,485,780	5,976,544	2,820,035	3,156,509	
Chile.....	2,622,625	2,972,794		350,169	3,183,249	3,226,364		43,115	3,448,290	3,145,625	302,665	



Bolivia .....	2,126	6,838	.....	4,712	30	11,002	.....	10,972	3,734	6,380	.....	2,646
Peru .....	314,032	780,835	.....	466,803	351,695	1,427,301	.....	1,075,606	386,518	1,399,991	.....	1,013,473
Ecuador .....	695,005	756,211	.....	61,206	535,060	715,208	.....	180,148	836,437	903,159	.....	66,722
Total South America ..	92,135,052	35,021,017	57,114,035	.....	90,006,144	38,752,648	51,253,496	.....	118,736,668	33,708,290	85,028,378	.....
Total of group .....	199,961,470	82,043,587	117,917,883	.....	198,940,575	90,886,103	108,054,472	.....	242,512,577	90,413,516	152,099,061	.....
Total of imports and ex- ports from and to all countries .....	745,131,652	742,401,375	2,730,277	.....	789,310,409	857,828,684	.....	68,518,275	844,916,196	884,480,810	.....	39,564,614
Per cent. of above group .....	26.84	11.05	.....	.....	25.20	10.59	.....	.....	28.70	10.23	.....	.....

\* Exports defective owing to absence of law providing for collection of statistics of exports by land carriage.

In the following table the imports from the groups of countries south of the United States are given, and the value and per cent. of imports free of duty and dutiable, during the year ending June 30, 1891:

Countries.	Imports.			Per cent. of free.
	Free of duty.	Dutiable.	Total.	
Mexico .....	\$23,364,519	\$3,931,473	\$27,295,992	85.58
Central American States and British Honduras.....	9,955,972	62,240	10,018,212	99.38
West Indies .....	42,072,534	44,389,171	86,461,705	48.66
South America.....	110,473,391	8,263,277	118,736,668	93.04
Total of group.....	185,866,416	56,646,161	242,512,577	76.64

The principal articles imported from the entire group were: Sugar, coffee, tobacco, crude India rubber, hides and skins other than furskins, silver-bearing ore, and fruits, of which only tobacco and silver-bearing ore and a portion of the fruits are dutiable.

It is probable that under the new tariff the value of dutiable imports during the year ending June 30, 1892, from the group of countries to the south of us will not exceed 10 per cent. of the total value of imports.

The principal articles of domestic exports from the United States to this entire southern group consisted of manufactures of iron and steel, manufactures of cotton, manufactures of wood, wheat flour, mineral oil, and agricultural implements.

#### *Imports and exports under reciprocity treaties.*

The reciprocity clause of the new tariff is opening new markets and increasing the demand for our products.

During the year ending June 30, 1890, our exports of domestic products to Brazil amounted to \$11,902,496, and in 1891 to \$14,049,273, an increase of \$2,146,777.

The treaty with Brazil went into effect April 1 last, and it is not to be expected that the results will be very marked as yet. During the six months ending September 30, 1890, our domestic exports of merchandise to Brazil amounted to \$6,208,804, and during the same period of 1891, under the operation of the reciprocity treaty, to \$7,515,858, an increase of \$1,307,054.

This increase in exports to Brazil since the reciprocity treaty went into effect has been mainly in locomotives, steam-engines, machinery and cars for tramways and railways, wheat flour, bacon, boards, deals, planks, etc.

There has been a decrease in the exports of wheat, lard, and cotton manufactures.

The reciprocity treaties with Santo Domingo and with Spain concerning trade relations with Cuba and Puerto Rico did not go into effect until September 1, and as yet there are no available statistics to show the effects of the treaties upon our commerce. Furthermore, the reduction of duties on wheat and wheat flower imported into these islands from the United States will not take effect until January 1, 1892.

## NAVIGATION.

The Bureau of Navigation reports the entire documented tonnage of the United States to be as follows :

*Documented vessels.*

	1891.	
	<i>No.</i>	<i>Tons.</i>
Registered.....	1,587	1,005,950.12
Enrolled and licensed.....	22,312	3,678,808.82
Total.....	23,899	4,684,758.94

The registered tonnage of the United States has increased 59,254 tons in the last year, and the enrolled and licensed tonnage in the same period has increased 201,007 tons.

During the same time the sailing tonnage has increased 62,324 tons, and the steam tonnage 157,175 tons.

The vessels built and documented during the last fiscal year were as follows :

<i>Class.</i>	1891.	
	<i>No.</i>	<i>Tons.</i>
Sailing vessels.....	733	144,290.44
Steam vessels.....	498	185,036.82
Canal boats.....	57	7,059.48
Barges.....	106	32,915.55
Total.....	1,384	369,302.29

The following table shows the tonnage built, apportioned in respect to the several grand divisions of the country :

Grand divisions.	1888.		1889.		1890.		1891.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Atlantic and Gulf coasts..	604	83,168.43	657	93,912.24	663	156,755.99	944	218,392.46
Pacific coast.....	104	21,956.43	112	17,939.43	93	12,334.92	122	19,069.84
Northern lakes.....	222	101,102.87	225	107,080.30	191	108,525.87	204	111,856.45
Western rivers.....	84	11,859.15	83	12,202.36	104	16,505.98	114	19,983.54
Total.....	1,014	218,086.88	1,077	231,134.33	1,051	294,122.76	1,384	369,302.29

The iron vessels built during the fiscal year measured 105,618 tons. Of these there was built at the lake ports a tonnage of 57,989 tons and on the Atlantic coast 46,265 tons. The documented iron tonnage on the lakes is 181,724 tons and on the seacoast 554,963 tons. The entire documented iron tonnage, including that of the western rivers, is 741,598.24 tons. The documented tonnage on the Northern lakes June 30, 1891, was 1,154,870 tons; on the Western rivers, 308,348 tons; on the Pacific coast, 440,858 tons; and on the Atlantic and Gulf coasts, 2,780,683 tons.

The foreign-going tonnage, exclusive of that engaged in the whale fisheries, is 988,719 tons, of which 236,070 tons are steam vessels, and 752,649 tons are sailing vessels.

Of our total documented tonnage, 2,016,264 tons are steam, and 2,668,495 tons are other than steam.

The registered vessels include the documented tonnage above mentioned in the foreign sea-going trade, and 17,231 tons in the whale fishery. The enrolled and licensed vessels include 3,609,876 tons documented under the federal laws, and engaged in the "coasting trade" along the seacoasts, the rivers, and the great lakes of the United States, and 68,933 tons licensed for the fisheries.

The appropriation by the last Congress of a sum to compensate American-built steamships for carrying the mails will greatly encourage the building of ships in the United States of the class to which the benefits of the act are limited, namely, those capable of a speed in many cases of more than 20 statute miles an hour, for thousands of miles, without coaling, and will tend to the recovery of our share of the ocean carrying trade of the world, in competition with the steamships of Great Britain, France, and Germany.

Those nations, together with Spain and Italy, have subsidized their lines of steam vessels in one form or another, and they carry most of

our exports, which are usually products of a bulky nature, and constitute a very large and profitable portion of the commerce of the world.

Our annual customs receipts scarcely exceed the money paid annually to the owners of foreign vessels for the ocean transportation of our own people and merchandise, most of which large sum of about \$200,000,000 would be paid to our own vessel-owners under the fostering influence of friendly legislation.

Through treaties and regulations made since 1827, mostly prior to the late war, the early discriminations of the Government in favor of American shipping in the foreign trade have been removed and the vessels of other nations are now admitted in the United States, in some cases, on more favorable terms than our own, and in nearly all instances on conditions as favorable. The foreign competition thus stimulated, together with the injurious effects of the war upon our ocean carrying trade, have almost destroyed our foreign shipping interests. This, fortunately, is not the case in respect to our coasting trade, which is now the largest of any civilized country, and gives us a fleet of vast benefit to the nation in time of peace and capable of incalculable service in time of war.

There should be no interference with the legal barriers that now preserve the coasting trade to citizens of the United States, whether upon the lakes, the rivers, or the ocean. The late census shows that in addition to the large tonnage of documented vessels mentioned in the statistics above stated of vessels in this trade, there is a very considerable number of inferior undocumented craft employed upon the rivers and elsewhere, consisting of unrigged barges, flat boats, etc. Upon the Ohio River and its tributaries above Cincinnati alone this additional tonnage is found to amount to 2,470,547 tons. The value of the coasting and river fleet to domestic commerce, and its relative importance, is shown by the reports of the Census Office, which state that on the great lakes alone (without considering wharves, elevators, shipyards, or other plants connected with shipping) the aggregate valuation of the vessels in 1890 was \$58,128,500, and that their total ton mileage for the season of 1889 was 15,518,360,000, equivalent to 22.6 per cent. of the total ton mileage of railways in the United States.

*Losses of shipping in the foreign trade.*

The following table cogently sets forth the loss of our shipping in the foreign trade:

*Values of the imports and exports of merchandise of the United States carried, respectively, in American vessels, and in foreign vessels, during each fiscal year from 1857 to 1891, inclusive, with the percentage carried in American vessels.*

Year ending June 30--	Imports and exports--			Percentage carried in American vessels.
	In American vessels.	In foreign vessels.	Total.	
1857.....	\$510,331,027	\$213,519,796	\$723,850,823	70.5
1858.....	447,191,304	160,066,267	607,257,571	73.7
1859.....	465,741,381	229,816,211	695,557,592	66.9
1860.....	507,247,757	255,040,793	762,288,550	66.5
1861.....	381,516,788	203,478,278	584,995,066	65.2
1862.....	217,695,418	218,015,296	435,710,714	50.0
1863.....	241,872,471	343,056,031	584,928,502	41.4
1864.....	184,061,486	485,793,548	669,855,034	27.5
1865.....	167,402,872	437,010,124	604,412,996	27.7
1866.....	325,711,861	695,226,691	1,010,938,552	32.2
1867.....	297,834,904	581,330,403	879,165,307	33.9
1868.....	297,981,573	550,546,074	848,527,647	35.1
1869.....	289,956,772	586,492,012	876,448,784	33.1
1870.....	352,969,401	638,927,488	991,896,889	35.6
1871.....	353,664,172	755,822,576	1,132,472,258	31.8
1872.....	345,331,101	839,346,362	1,212,328,233	29.1
1873.....	346,306,592	966,723,651	1,340,900,221	26.3
1874.....	350,451,994	939,206,106	1,312,680,640	27.1
1875.....	314,257,792	884,788,517	1,219,434,544	25.9
1876.....	311,076,171	813,354,987	1,142,904,312	27.6
1877.....	316,660,281	859,920,536	1,194,045,627	26.9
1878.....	313,050,906	876,991,129	1,210,519,399	26.3
1879.....	272,015,692	911,269,232	1,202,708,609	22.9
1880.....	258,346,577	1,224,265,434	1,503,593,404	17.42
1881.....	250,586,470	1,269,002,983	1,545,041,974	16.48
1882.....	227,229,745	1,212,978,769	1,475,181,831	15.17
1883.....	240,420,500	1,258,506,924	1,547,020,316	16.03
1884.....	233,699,035	1,127,798,199	1,408,211,302	17.16
1885.....	194,865,743	1,079,518,566	1,319,717,084	15.29
1886.....	197,349,503	1,073,911,113	1,314,960,966	15.22
1887.....	194,356,746	1,165,194,508	1,408,502,979	14.29
1888.....	190,857,473	1,174,697,321	1,419,911,621	13.90
1889.....	203,805,108	1,217,063,541	1,487,533,027	14.34
1890.....	202,451,886	1,371,116,744	1,647,139,093	12.85
1891.....	206,439,725	1,450,101,087	1,729,397,006	12.86

No words can add to the force of these figures. In 1858 over 73 per cent. of our maritime exports and imports was carried in American bottoms, and in 1891 less than 13 per cent. In 1861 our foreign going tonnage, exclusive of that on the lakes, was 2,642,628, the highest point reached in the history of the nation, and in 1865, four years later, it had fallen to 1,602,583. The causes of the decline need not be discussed here. Since the war they have been such as might have been obviated by action similar to that recently taken by Congress, and by encouragement on the part of that body, such as has been given to its navigation interests in no stinted measure by the Government of Great Britain.

The demand for ships of war will give us shipyards competent for building commercial vessels to any extent, and there is no good reason why ships should not be built here, and transport under American ownership a fair share of our exports and imports. Great industries like ship-building and the navigation of ships should not be surrendered by us to other nations without a determined struggle to retain them. No backward step should be taken in the efforts now being made to restore the American flag to the high seas.

The United States courts are considering various questions relating to the rights and duties of American owners of foreign-built yachts navigated in our waters. Some additional legislation in regard to vessels of this class may become necessary.

Changes in trade and commerce, and the rapid growth of seaboard towns, especially on the Pacific coast, make it often desirable to enter and clear vessels and discharge cargo at places other than ports established by law. To meet exigencies of this character, the Secretary of the Treasury should have authority to designate places as ports where customs officers may be stationed, when, in his judgment, the exigencies of commerce so require, with authority to enter and clear vessels, discharge cargo, collect duties and other moneys, and perform such other services in connection with the customs and navigation laws as the Secretary may prescribe.

#### ESTABLISHMENT OF A MARINE BOARD.

For many years it has been the desire of the various shipping organizations and marine associations of the country that a marine board should be established with a view to securing greater uniformity in the administration of the navigation, quarantine, and marine laws.

Pursuant to a resolution of Congress and the recommendation of the delegates to the United States International Marine Conference, a bill to effect this purpose was submitted to the last Congress, which passed the Senate, but failed of final action in the House, though favorably reported by the Committee on Commerce. The subject is again commended to the favorable consideration of Congress.

#### IMMIGRATION.

Pursuant to the evident intent of Congress as expressed in the immigration act of March 3, 1891, all contracts with State boards have been abrogated, and the immigration business at all ports of the United States is now controlled and managed directly by the Treasury Department.

through a commissioner of immigration stationed at each principal port of entry, assisted by a suitable number of inspection officers. The change proves to be a beneficial one, giving to the service uniformity, method, and greater efficiency. Along the international boundaries the enforcement of the immigration laws is intrusted to immigration inspectors, who are under the general direction of the collectors of customs in the several districts where they are stationed. In the interest both of economy and efficiency, these immigrant inspectors also perform duty, when necessary, in the enforcement of the customs laws and the Chinese exclusion act.

Table showing number and nativity of alien immigrants arriving at ports of the United States during the fiscal year ending June 30, 1891.

Ports.	Ireland.	England.	Wales.	Scotland.	Germany.	France.	Russia.	Poland.	Switzerland.	Sweden.	Norway.	Belgium.	Holland.	Italy.
New York.....	35,424	24,229	252	4,908	74,382	4,388	33,504	24,256	6,102	29,415	10,032	2,458	4,141	70,776
San Francisco.....	95	810	3	122	260	95	28	10	13	18	6	13	40	
Philadelphia.....	5,137	3,702	50	790	5,396	70	1,763	2,348	138	2,225	925	246	15	44
New Orleans.....	6	222		30	145	508	7	28	3	3	28	2	2,909	
Baltimore.....	169	378			27,197	3	5,668	29	273	14				7
Boston.....	11,644	6,988	79	1,796	330	21	2,537	303	8	4,418	1,046	3	15	28
Portland, Me.....	71	137			13	9	1			19	1	2		
Portland, Oreg.....		11		1										
Wilmington.....	1					3								
New Bedford.....						1								
Gloucester.....														
Key West.....		757			2	4								2
Galveston.....	2	49			2					1	1			
Charleston.....														
Brunswick.....		1												
Newport News.....														
Total.....	52,549	37,284	384	7,647	107,727	5,102	43,508	26,907	6,315	36,367	12,940	2,743	4,193	73,806

  

Ports.	Spain.	Portugal.	Denmark.	Hungary.	Austria.	Bohemia.	Finland.	China.	Armenia.	Australia.	Turkey.	Greece.	All other countries.	Total.
New York.....	117	1,182	9,043	26,433	26,539	8,498	4,119	4	380	7	142	981	3,052	405,664
San Francisco.....	26	143	14	4	30			2,058		325			1,021	5,134
Philadelphia.....	5		451	684	547		10			1	65	103	1,083	25,798
New Orleans.....	124		11		15					1	2	4	149	4,197
Baltimore.....			474		6,408					2			23	40,712
Boston.....	10	8	201	34	75			1		5	1	4	1,184	30,739
Portland, Me.....	1		2											256
Portland, Oreg.....								57					85	154
Wilmington.....													7	11
New Bedford.....													799	800
Gloucester.....													8	8
Key West.....	1,906	1						8					6	2,686
Galveston.....	2		5										3	65
Charleston.....													2	2
Brunswick.....													17	18
Newport News.....		7											2	9
Total.....	2,191	1,341	10,201	27,155	33,674	8,498	4,129	2,128	380	339	212	1,092	7,441	516,253

NOTE.—Any disparity between the totals in this table and those furnished by the Bureau of Statistics is accounted for by the fact that the former include immigrants only, while the latter include tourists, etc.



The foregoing table shows an increase in arrivals of 94,376, or more than 22 per cent. over the previous year. The arrivals during the first four months of the present fiscal year (ending October 31, 1891) have been 189,778, an excess of 40,595, or of more than 27 per cent. over the corresponding months of 1890. This extraordinary and progressive increase in the tide of alien immigration to the United States, which does not include the increased arrivals *via* Canada, has not failed to attract the attention of the whole country, and it will doubtless command the early consideration of Congress. If ever there was a question which ought to be treated independently of partisan politics this would seem to be such a question; and the practical unanimity in this matter of our citizens of all parties and of whatever nationality furnishes the opportunity for the adoption of measures dictated solely by patriotic considerations.

An analysis of the statement of arrivals during the last fiscal year shows that an increasing proportion of immigrants is coming to us from those classes and those countries of Europe whose people are least adapted to, and least prepared for, citizenship in a free republic, and are least inclined to assimilate with the general body of American citizens.

With the approaching exhaustion of the supply of free arable land in the United States only a trifling percentage of immigrants now engage in farming on their arrival in this country, whatever may have been their former occupation. The vast majority of them crowd into our cities and large towns, with the inevitable result of overstocking the labor market and depressing wages, while the least efficient and more vicious among them soon drift into our poorhouses and prisons, to be a continuing burden upon our people. The laws already enacted by Congress for the purpose of checking this tendency and preventing the mischief which would result from unrestricted immigration have accomplished something. The attempt to enforce these laws efficiently has also developed a body of information, based on actual experience, which should be invaluable in framing future legislation. While the application of existing laws has very greatly diminished some of the specific abuses at which they were aimed, it obviously has not prevented a large increase in the total volume of immigration, and a distinct deterioration in its average quality.

The chief causes of the current increase of immigration lie on the surface. The higher wages, the better scale of living, the general and fairly uniform prosperity prevailing in this country, coupled with commercial and industrial depression abroad, the present trifling cost of

steerage passage, and the wide publicity now given to all the first-named facts among the masses of Europe, are a sufficient explanation, though other reasons contribute to the result.

Among the more obvious and fatal weaknesses in the present attempt to winnow somewhat our incoming tide of immigration, and to exclude certain classes of aliens who are admitted by all to be either dangerous or undesirable, are these: (1) In the worst and most important classes of cases, to wit, criminals, ex-convicts, polygamists, and illegally "assisted" immigrants, the law supplies almost no means of ascertaining the facts. The personal statements of such immigrants obviously have little value as evidence, and it is only by accident that any other source of information is open to the inspection officers at the port of arrival. (2) With the increasing efficiency of inspection at our several seaports, and the fact of this vigilance made known to intending emigrants in Europe, an increasing number of aliens are now landing at Canadian ports and thence entering the United States by rail; thus practically avoiding all effective scrutiny, besides depriving the immigrant fund of the head tax which would otherwise be paid.

Congress alone can remedy these glaring defects in a system which has thus far necessarily been tentative and experimental. Plainly the process of sifting immigrants should at least begin abroad, to be completed, and not commenced, at the United States port of arrival. Some system of investigation or certification, consular or otherwise, in the country where the intending emigrant resides, is believed to be entirely practicable, and such a system, supplemented by continued vigilance at our ports of entry, ought to prove effective to the desired end. Considerations of humanity as well as of efficiency require that aliens of the prohibited classes shall not be permitted to come across the ocean to our ports, only to be sent back penniless and stranded.

As to the entrance of alien immigrants into the United States by rail across the Canadian border, the remedy would suggest itself of either securing an international arrangement for a uniform system of foreign or seaport inspection, or, failing that, of making our own inspection at the border as effective as possible, as a part of our own general system.

The extent to which criminals, paupers, and defectives are systematically deported from certain foreign countries to the United States, and the best means of preventing this abuse, will be considered in a future communication to Congress.

The new and commodious Immigrant Station on Ellis Island, in New York harbor, is practically completed, and the business of receiving

and inspecting immigrants will be transferred thither from the Barge Office as soon as certain details are arranged. A regular ferry will be maintained between Ellis Island and the Barge Office, and the annex forming part of the latter will be utilized as a final landing-place for those immigrants who are destined for New York City and adjacent points. The new receiving station, besides adding vastly to the comfort, convenience, and sanitary well-being of the arriving immigrants, will enable the inspection officers to perform their duties much more thoroughly, effectively, and expeditiously.

In addition to the information concerning each immigrant heretofore obtained by the inspection officers, a record of illiteracy will hereafter be preserved, by stating upon the register opposite each name whether the person can read and write.

#### *Alien Contract-Labor Laws.*

Good progress has been made during the past year in the matter of enforcing the provisions of the Alien Contract-Labor Laws. The fact that such laws are on the statute books, prescribing serious penalties for the their infraction, has of itself had a most salutary effect and tended greatly to prevent all law-abiding citizens from attempting the importation of alien laborers under contract. Prosecutions have been instituted wherever sufficient evidence could be procured, and these, with resulting convictions, have had a wholesome deterrent effect upon such employers as might not be influenced by a mere knowledge of the illegality of the prohibited traffic in alien labor. Thus the effectiveness of the laws in question is not measured or indicated by the number of prosecutions brought thereunder, nor by the number of contract laborers intercepted and returned.

In June last I appointed a commission of five persons, who spent the summer months in various parts of Europe, making a careful study of the immigration question, with special regard to the illegal importation hither of alien laborers under contract. The report of that commission is now in course of preparation, and upon its completion I shall expect to lay the same before Congress, accompanying it with such suggestions as shall seem pertinent.

#### CHINESE EXCLUSION.

The Department has been unremitting in its efforts to enforce the Chinese Exclusion Acts, but with only partial success.

The law provides that Chinese laborers found to be unlawfully within the United States shall be removed therefrom to "the country from whence they came," and appropriations have been made from time to

time by Congress to carry this provision of law into effect. It was found that these prohibited persons were gaining access to the country from the contiguous foreign territories of Mexico and Canada, where they were landed direct from China without hindrance, except the imposition of a head-tax of \$50 by the Canadian Government. It was obviously useless to return these people to Mexico or Canada, whence they could seek new and probably successful entrance into the United States, and in the opinion of the Department it was the purpose and intent of the law to return them to China as the country from whence they came, whether they gained admission directly from China or through the avenue of a foreign country.

If any doubt had previously existed it seemed to be set at rest by a specific appropriation by Congress both in 1890 and 1891, to enforce the law and return to China all Chinese persons found to be unlawfully within the United States.

The Department therefore ordered all such persons returned to China, regardless of the avenue of their entrance into this country, with such success that Chinese immigration was practically broken up on the Mexican frontier and measurably checked on the Canadian frontier. But within the last few months the instructions of the Department for deportation to China have been stayed in some instances by the action of the courts in returning such persons to Canada as the country from whence they came, and while the Department has not relaxed its efforts to enforce the law, it has been unable, as a result of such judicial action, to withstand the great influx of Chinese laborers along our Canadian border. It is undoubtedly true that the Chinese population of the United States has been considerably increased within the past year by the addition of Chinese laborers who have entered by way of Canada. Syndicates have been formed and much capital has been invested to further this unlawful immigration, and if it is still the purpose of Congress to prohibit it, a thorough revision of the statutes relating to the subject is necessary.

Four acts of Congress relate to the exclusion of Chinese laborers from the United States. These acts bear date May 6, 1882; July 5, 1884; September 13, 1888, and October 1, 1888, respectively. The act of May 6, 1882, suspended the immigration of Chinese laborers from and after the period of ninety days from the passage of such act and until the expiration of ten years next after the date thereof. The act of July 5, 1884, amended certain sections of the act of May 6, 1882, but did not change the period within which its operations were limited. The act of September 13, 1888, provided for the repeal of the acts of May 6, 1882, and

July 5, 1884, such repeal to take effect upon the joint ratification of the treaty then pending between the United States and China; but such treaty has not been ratified, and the Attorney-General has expressed the opinion that the act of September 13, 1888, is not in force. The acts of May 6, 1882, and July 5, 1884, therefore still control. By the act of October 1, 1888, it is made unlawful for any Chinese laborer who shall at any time have been a resident of the United States, and who shall have departed therefrom, to return to the United States. Unless, therefore, Congress shall enact new legislation upon the subject, it would seem that any Chinese laborer may lawfully enter the United States after May 6, 1892, unless he shall have previously resided here, in which case his admission is prohibited.

Any legislation, however, looking to exclusion will fail of its full purpose so long as the Canadian Government admits Chinese laborers to Canada, whence, armed with Canadian permits to leave and return to Canada at pleasure, they are at liberty to invade our territory along its entire northern frontier.

## REVENUE-MARINE SERVICE.

The performance of the regular duties of the revenue cutters has continued in a faithful and efficient manner. Thirty-six vessels in commission during the year have cruised for the protection of the revenue a distance of 301,416 nautical miles, and have boarded and examined 26,962 vessels, of which number 1,042 were found violating the law.

The fines incurred by reason of these violations amounted to \$334,046.94. In addition, 123 distressed vessels were assisted, the value of the vessels and their cargoes amounting to \$2,806,056. Revenue cutters, furthermore, have rescued from the water during the past year, and in actual danger of drowning, 26 persons.

Material aid has been rendered during the year to the Life-Saving Service, a distance of 9,915 miles having been cruised by revenue cutters on this duty alone.

The expenditures on account of the Revenue-Cutter Service for 1891 have been \$934,995.22, of which sum \$26,816.59 was used in enforcing the provisions of the act of Congress, approved May 16, 1888, regulating the anchorage of vessels in the bay and harbor of New York.

The personnel of the Revenue Marine consists of 220 commissioned officers, 28 pilots, and 815 enlisted men.

The special duty of enforcing the provisions of the anchorage regulations of the waters of New York harbor has been continued by the revenue steamer *Manhattan*. During the year 1,375 vessels were found im-

properly anchored, and of this number 809 were assisted to a proper anchorage. The remaining vessels moved on being notified to do so.

The work of the revenue-cutter fleet during the past year has been one of marked activity. The duty performed has been both varied and general. It embraced operations of more than ordinary importance in Bering Sea, in connection with the Eastern fisheries, on the Bahama Banks, the Florida coast, and in Puget Sound. Many of these operations dealt with issues of an international nature, and required throughout a nicety of judgment on the part of those engaged. The prompt and efficient manner with which revenue cutters have responded to demands for special work is creditable to both officers and crews, and leaves no reason to believe that there is any falling off from that high standard of efficiency which has so long characterized the Revenue Marine.

In the early part of April of this year the revenue steamer *Bear* made a special cruise to western Alaska in the interest of the Department of Justice, for the purpose of arresting criminals and securing witnesses who could not be reached without a special vessel. Later she conveyed to Icy Bay the Russell exploring expedition, sent out under the auspices of the National Geographic Society of Washington, D. C. This vessel has also given transportation to the commissioner of education for Alaska, and the necessary supplies for the Indian schools in Arctic Alaska. The *Bear* had on board the supplies for the Point Barrow Refuge Station, but was unable to reach that point this season on account of the heavy field ice, which prevented the whaling fleet from proceeding farther north than Point Belcher. She rendered valuable assistance to a number of whalers, and returning, reached Unalaska September 17, when she resumed guard duty around the Seal Islands, where she will remain until after December 1.

It was learned that the crew of the schooner *Silver Wave*, of San Francisco, wrecked late last year near Point Barrow, were furnished shelter and subsistence during the winter at the Point Barrow Refuge Station.

The revenue steamer *Rush* sailed from San Francisco on May 27 for the Seal Islands, and during the summer cruised 11,088.8 miles in the Bering Sea for the protection of the Government interests in that region and the enforcement of the provisions of the President's proclamation, and the *modus vivendi* with Great Britain. She boarded in the sea 23 vessels, 13 of them seal hunters, which were notified to leave the sea at once. The *Rush* seized one vessel, the British schooner *E. B. Marvin*, of Victoria, for noncompliance with the provisions of the proclamation, after having been warned by the United States steamship

*Thetis*. The *Rush* returning from her cruise reached San Francisco October 2, and sailed again October 19, to remain in the vicinity of the Seal Islands until December 1 next.

The revenue steamer *Corwin* sailed from San Francisco June 17 for Bering Sea, carrying copies of the President's proclamation and instructions for its enforcement to the other revenue steamers on duty in Alaskan waters, and to the Treasury agents on the Seal Islands. During the season she cruised 9,862.8 miles; boarded and notified 10 seal hunting vessels to leave the sea, and seized 2, the American schooners *La Nimpha*, of San Francisco, and *Ethel*, of San Diego, Cal., for non-compliance with such notice. These cases have since been tried in the United States district court of Alaska, and the vessels were condemned.

A number of new vessels are urgently needed for the proper maintenance of the service. With a fleet of thirty-six vessels it will be readily seen that unless new craft are added to the fleet annually the service must gradually become depleted.

The rapidly increasing commerce on the Great Lakes, the Pacific coast, and Puget Sound; the large number of Chinese subjects unlawfully landing on our shores, and the enormous quantities of opium believed to be smuggled into the United States from contiguous foreign territory; the additional service demanded of the revenue-cutter fleet in protecting Government interests in Alaska, all require new and more efficient steamers. There is, in consequence, immediate and urgent need for two able cruising steamers for the Pacific coast and two for Lakes Michigan and Ontario, respectively. To meet any sudden contingency, these vessels should possess features and characteristics enabling them to meet demands other than those for assistance to distressed vessels and the enforcement of the customs-revenue laws. This fact has not been lost sight of in the general designs outlined.

There is further need at San Francisco for a new boarding steamer. The vessel now engaged on this duty is too small for the efficient performance of the work assigned to her.

#### LIGHT-HOUSE SERVICE.

The number of light-stations was increased from 833 to 852. Three first-class light-ships have been finished and placed on stations on the Atlantic coast. Three other less expensive light-ships are being built for service on the Great Lakes, and will be finished in time to be put on stations this fall. The construction of four other first-class light-ships, three for service on the Atlantic and one on the Pacific coast, has been commenced. They are to have the best illuminating

## LXVIII REPORT OF THE SECRETARY OF THE TREASURY.

apparatus and fog-signals, and are to be moved to and from their stations by their own steam power.

The Board has two first-class steam tenders well under construction, and the plans of a third are nearly finished.

The number of buoys, spindles, and day marks was increased from 4,651 to 4,715 during the last fiscal year. The appropriation for expenses of buoyage last year was \$335,000, an increase of \$55,000 over the preceding year. With this the Board was able to maintain these aids to navigation and make a slight addition to their number, but not as many as were needed.

The number of lights on navigable rivers was increased from about 1,600 to about 1,700; as the increase was mostly on eastern rivers, where it costs more to build and maintain them than it does on western rivers, the average cost was brought up from \$160 to about \$170 per year each. As each of these river lights serves the purpose that was formerly attained by a light-house costing very much more to build and many times more a year to maintain, it is deemed judicious as well as economical to increase their number. The Board asks an increased appropriation for this purpose.

The Light-House Board, in its annual report, again urges that the exhibition of private lights should be prohibited, and that a penalty be provided by law for the infraction of its regulations as to the lighting of bridges over navigable streams.

### MARINE-HOSPITAL SERVICE.

The report of the Supervising Surgeon-General\* shows that during the last year there were 52,992 sailors treated in the various marine hospitals and dispensaries; that there were 1,133 surfmen and keepers of the Life-Saving Service examined physically, of which number 59 were rejected for disease or disability; that there were 1,182 pilots examined for color blindness, of which number 29 were rejected; and that 243 seamen were examined physically as a prerequisite to their enlistment in the Revenue-Marine Service, of which number 38 were rejected.

The balance of funds available at the commencement of the fiscal year was \$106,295.77, and the receipts from all sources during the year (tonnage tax and repayments for care and treatment of foreign seamen, etc.) were \$533,760.77. The expenditures were \$564,528.53, leaving a balance on hand at the close of the fiscal year of \$75,528.01. The balance of the appropriation for the prevention of epidemic diseases available June 30, 1891, was \$157,174.32.

---

\* Omitted from this compilation.



During the year the eight quarantine stations have been in operation, including the new quarantine station on Angel Island, San Francisco Bay, which was opened for service in April. There were 1,664 vessels inspected at the national quarantines, of which number 113 were detained for disinfection. At the Gulf Quarantine Station, on Chandeleur Islands, 46 vessels, badly infected with yellow fever, were held and disinfected, and 12 yellow-fever patients were taken from these vessels into the lazaretto. As a result not a single case of yellow fever developed on the coast guarded by this quarantine.

The other stations were also successfully administered, and the Southern cities have been entirely free from this much-dreaded disease during the past summer.

The Supervising Surgeon-General calls attention to the increased number of cases of leprosy discovered in the United States, and suggests the necessity of a national asylum where these lepers may be permitted to enjoy as much freedom as possible, and yet be removed from contact with other people. Pertinent correspondence relating to this matter is embodied in his report.

Owing to the prevalence of cholera in the East, and to a want of uniformity in the local health regulations at several of the ports of entry in the United States, a circular has been recently issued prohibiting the entry of rags imported from Marseilles unless previously disinfected. It may be necessary to extend the provisions of this circular to other ports where such rags are rebaled and reshipped.

The services of this Bureau of the Government, in aid of the general public health, find further illustration in the copies of correspondence regarding notification to State boards of health of immigrants arriving from infected ports or on infected vessels, and also in the immigration law, in which the duty of inspection of immigrants to be rejected on account of disease is placed upon the officers of this service.

The sanitary inspection service has been rigidly maintained at the port of Havana during the year by the sanitary inspector of the Marine-Hospital Service and his assistant, who examined 636 vessels at that port. Five thousand and twenty-four applicants for certificates to enable the entry of the applicants into the United States during the quarantine season were examined by the sanitary inspector, and certificates were refused to 455 applicants, because through want of acclimation (Havana being an infected port) these persons might convey disease into the United States.

A sanitary inspection has also been maintained on the Mexican frontier at El Paso, Tex.

Interesting investigations have been in progress in the two bacteriological laboratories of the service, and a special report is made by the medical officer in charge of the chief laboratory, who was detailed for observation and study in the laboratories of Professors Kočh and Pasteur.

Sanitary reports and statistics have been published weekly throughout the year.

The twenty marine hospitals of the United States are reported generally in good condition.

#### STEAMBOAT-INSPECTION SERVICE.

The personnel of this service, at the end of the fiscal year, consisted of 152 officers, clerks, and messengers. The number of steam-vessels inspected, belonging to the United States, was 7,404, having 1,503,324.40 net tonnage. The number of foreign steam-vessels inspected was 295.

The number of passengers carried on American steamers, it is estimated, was over 500,000,000. The number of lives lost by various accidents was 338.

The expenses of the domestic service were \$273,295.29 for the fiscal year, and for the foreign service were \$12,953.56.

The services of the officers known as special foreign inspectors have been dispensed with, and the work is all done by the officers of the domestic service, under special appointments as acting special inspectors without pay, thereby saving the salaries formerly paid the special inspectors. It is recommended that the laws providing a separate class of officers for the inspection of foreign steam-vessels be repealed; a better service is obtained by having such inspections made by the officers of the domestic service, as is now done under Departmental authority.

Urgent reasons for the proposed legislation are fully set forth in the Secretary's Report on the Finances, 1890, as follows:

The offices proposed to be abolished are virtually sinecures, and much sought after in consequence, and until they are abolished the Executive will remain subjected to importunity to fill them.

Legislation is also asked for regulating the pay of inspectors, great inequality now existing in that respect; and to provide punishment for fraudulently changing or interpolating licenses issued to officers of steam-vessels, and for false swearing by applicants for such officers' licenses.

## LIFE-SAVING SERVICE.

At the close of the year there were in operation 238 life-saving stations, 6 having been put in commission and 1 discontinued during the year. The following statistics give a summary of their operations: The number of disasters to documented vessels within the field of station operations was 331, on board of which were 3,147 persons, of whom 3,105 were saved and 42 lost. The estimated value of the property involved was \$6,910,380, of which \$5,677,890 was saved and \$1,232,490 lost. The number of vessels totally lost was 62. Besides the foregoing there were 160 disasters to smaller craft (sailboats, rowboats, etc.), on which were 344 persons, of whom 336 were saved and 8 lost. The property involved in the latter disasters amounted to \$110,425, of which \$106,070 was saved and \$4,355 lost. The following is the aggregate:

Total number of disasters.....	491
Total value of property involved.....	\$7,020,805
Total value of property saved.....	\$5,783,960
Total value of property lost.....	\$1,236,845
Total number of persons on board.....	3,491
Total number of persons saved.....	3,441
Total number of persons lost.....	50
Total number of shipwrecked persons succored at stations....	551
Total number of days' succor afforded.....	1,516
Number of vessels totally lost.....	62

Besides the persons saved from vessels as shown above, 46 others were rescued who had fallen from wharves, etc., and would probably have perished but for the aid of the life-saving crews. The assistance rendered by the service in saving vessels and cargoes was unusually effective, a larger amount of property being saved in proportion to that imperiled than in any former year, with the single exception of 1884. Aid was given to 470 vessels in getting them afloat when stranded, repaired when damaged, piloted out of dangerous places, etc. There were also 210 instances in which vessels in danger of stranding were warned off by the signals of the patrolmen.

The cost of the maintenance of the service during the year was \$940,201.04.

Since the date of the last report the stations referred to therein as being in process of construction at Knobb's Beach (near Newburyport) and Great Neck (Nantucket), Massachusetts; Marquette and Bois Blanc Island, Michigan; and Umpquah River, Coos Bay, and Coquille River, Oregon, have been completed and manned for service. One station, located at Neah Bay, in the Straits of Fuca, which was under

the charge of a keeper without crew, has been discontinued under the provisions of section 2 of the act of May 4, 1882, which authorizes the Secretary of the Treasury to discontinue any station whenever, in his judgment, the interests of commerce and humanity no longer require its existence. Preliminary steps have also been taken looking to the discontinuance of the Cape Malabar House of Refuge, Florida.

New stations are now building at Burnt Island (near the mouth of St. George's River), Maine; Quonocontaug, Rhode Island; Fenwick's Island, Delaware, and Ilwaco Beach, Washington.

Extensive repairs and improvements have been made during the year to 26 stations on the coasts of Virginia and North Carolina, and similar work is now in progress on several of the stations on the coasts of Delaware, Maryland, and Virginia. The Sandy Hook, Seabright, and Cold Spring Stations, New Jersey, and the Ocean City Station, Maryland, have been rebuilt; and a new building is being erected at Gurnet (near Plymouth), Massachusetts, to replace the old station, which will be utilized for a boat house and other purposes. The Ditch Plain Station, coast of Long Island, having been struck by lightning and destroyed on the night of February 28 last, a new station is in progress of construction to supply its place.

The telephone system of the service has been considerably extended during the year by short lines connecting stations in the neighborhood of cities with local systems, by means of which steam-tugs and other aids can be readily summoned on occasion of disaster, and a new line is being built from station to station along the Rhode Island coast.

The last two annual reports of the Secretary called attention to the inadequacy of the compensation allowed to the keepers and crews of stations, upon whose skill, bravery, and honest devotion to most perilous and exacting duty the good name of the service and the lives of imperiled mariners depend. In the last report it was shown that during that year more than 30 per cent. of the trained men had left the stations in the Lake districts, and a somewhat smaller percentage on the ocean coasts, for more lucrative employment, occasioning considerable embarrassment to the service. This exodus has increased during the past year, and its continuance can not fail to seriously affect the efficiency of the corps. Many of the remaining veterans are only retained by the hope of better wages, which the repeated recommendations of the Department and the justice of the case have excited. The hope is earnestly expressed that the relief, which simple justice to the men and the preservation of the high standard of efficiency which this service has hitherto maintained alike demand, may not be longer deferred.

## COAST AND GEODETIC SURVEY.

Among the operations referred to by the Superintendent of the Coast and Geodetic Survey in his annual report,\* the following may be named as of special importance: Surveys relating to the location of a part of the northeastern boundary line between the United States and the Dominion of Canada; resurvey of Nantucket Shoals; observations of tides, currents, densities, and temperatures in Long Island Sound and to the south of Martha's Vineyard, in coöperation with the work of the U. S. Fish Commission; completion of the detailed topographical survey of the District of Columbia; observations begun at Rockville, Md., and at San Francisco, Cal., for ascertaining the variations of latitude, in coöperation with the work of the International Geodetic Association; survey for the site of a light-house on Cape Hatteras Shoals; continuation of the investigations in the Gulf Stream, and preparation for publication of a volume relating to the methods of the investigation and the results of the research; connection of the primary triangulation on or near the 39th parallel advancing to the westward in the State of Indiana with that advancing to the eastward in the same State; extension to Kansas City of the transcontinental line of geodetic leveling; reconnaissance along the boundary line on the Rio Grande between the United States and Mexico; establishment off the coast of California, at the request of the Navy Department, of a trial course for the new naval cruiser *San Francisco*; advance of the primary triangulation in California by the occupation of Mount Conness; special surveys of harbors in Puget Sound for the Harbor Line Commission of the State of Washington, and continuation of the preliminary operations relating to the location of the boundary line between Alaska and the British Possessions in North America.

Advantage was taken by the Superintendent of opportunities afforded by his visit of inspection to the Pacific coast to determine gravity with new and improved apparatus at a number of stations in California, Washington, and Alaska. In compliance with a request from the International Geodetic Association, and with the sanction of the Secretary of the Treasury, an officer of the Survey was instructed to proceed to the Hawaiian Islands and aid an officer detailed by that Association in observations relating to the variations of latitude. He was further directed to determine simultaneously with latitude the force of gravity at sea-level, and also, when practicable, near the summit of Mauna Kea.

---

\* Omitted from this compilation.

The demand for the charts of the Survey has for some years past exceeded the capacity of the office presses, but new presses and increased working room, soon to become available, will probably enable all public requirements to be met.

During the fiscal year 1891, there were issued 52,959 copies of charts, 3,153 of which were for the use of Congress, 2,651 for the Executive Departments, and 31,465 to sale agents. Of Notices to Mariners—issued monthly or oftener, as occasion demanded—139,000 copies were printed for free distribution. The publication of Coast Pilots and Tide Tables was continued. Of the Coast Pilots for the Atlantic and Pacific coasts, 1,052 copies were distributed. The manuscripts of the Tide Tables, predicting times and heights of high and low waters on the Atlantic and Pacific coasts for 1892, were sent to press before the close of the fiscal year.

The building known as the Richards building, so long occupied by the Coast and Geodetic Survey, was purchased for the use of that Bureau by an appropriation in the Sundry Civil Act of March 3, 1891. In the same act the purchase of the Butler building adjoining, a part of which had long been used by the same service, was also provided for, my predecessor having recommended to Congress that it be bought for the use of the Survey, to afford a much needed increase in the facilities for printing and publishing charts.

Before the close of the fiscal year, however, it became imperative to make new provision for the Marine-Hospital Service, and it was necessary to utilize the greater part of the Butler building for this purpose.

A new building, much more perfectly adapted to the needs of the Coast and Geodetic Survey, can be erected at comparatively small cost on the ground belonging to the Richards building, and, knowing the need for increased room for the proper execution of this important branch of the public service, I respectfully recommend and urge Congress to provide at an early day for the erection of such a building.

#### *Office of Weights and Measures.*

The work of constructing sets of standard weights and measures for the States that have not yet received them was continued in the Office of Weights and Measures. Comparisons of thermometers were made for the Internal-Revenue Bureau; comparisons of coin weights for the United States Mint at San Francisco, and of series of test weights for the United States Mint at Carson City, Nev. At the request of the Secretary of the Treasury an examination was undertaken of the standards in use in the sugar laboratories of the appraisers' offices in Bos-

ton, New York, and Philadelphia, and carried to a successful conclusion. Subsequently, at the request of the Commissioner of Internal Revenue, a commission consisting of experts representing the Department of Agriculture, the Internal-Revenue Bureau, and the Office of Weights and Measures was organized with a view of deciding upon improved methods in the analysis of sugars, and of framing regulations for determining the polarization of those upon which a bounty is paid.

For the reasons stated in the last report of my predecessor, I renew the recommendation made by him that the metric system of weights and measures be made obligatory in transactions at United States custom-houses from and after the first day of the calendar year 1895.

## ENGRAVING AND PRINTING.

The work of the Bureau of Engraving and Printing during this year exceeded that of any other for fourteen years, a considerable portion of this increase being the Treasury notes provided for by the act of July 14, 1890. So great was the demand for these and other small notes that it was necessary to work the larger part of the force of the Bureau overtime throughout the entire year. During a portion of the time work commenced at 7 a. m. and continued until 6:30 p. m. In view of this large increase of work, it became necessary to adopt some method of executing at least a part of the printing more rapidly than by the methods heretofore in use. After full and careful consideration of the matter, the Chief of the Bureau recommended that the internal-revenue stamps, known as strip tobacco stamps, be printed from steel plates engraved in relief, which would permit of the printing of these stamps at the rate of 7,000 to 8,000, instead of from 700 to 800, sheets per press daily, as by the method of printing from intaglio plates. Samples of stamps printed by this method were submitted, and after full investigation by the Commissioner of Internal Revenue, the recommendation of the Chief of the Bureau of Engraving and Printing was approved by the Department, and the stamps are now being printed by this method. It is estimated that a saving of about \$156,000 a year will be effected by this change.

The erection of the additional wing to the Bureau building, authorized by Congress, progressed steadily during the year, and it is now finished and occupied by the Bureau. The additional facilities afforded by this wing, together with the change in the method of printing the strip tobacco stamps, permits of the execution of the work of the Bureau within the regular hours for business—that is, from 8 a. m. to 4 p. m. daily. The business of this Bureau is now in a very satisfactory condition.

## PUBLIC BUILDINGS.

There were 392 public buildings completed and occupied, in course of construction, not yet commenced, and for which properties for sites had been, or were being, selected, and titles thereto acquired, under the control of the Treasury Department and the supervision and direction of the office of the Supervising Architect during the year ending September 30, 1891, of which number—

One hundred and twenty were in course of construction, including those to which extensions or additions, alterations, and repairs were being made under special appropriations, and sites were selected or being selected.

Two hundred and fifty were completed prior to September 30, 1890, and 19 were completed and 3 were purchased during the past year, making 272 completed and occupied; and all work of repairs thereon, or the repairs to the heating, hoisting, and elevator apparatus therein, were properly chargeable to the general appropriations.

Seventy-eight sites and buildings were authorized during the first and second sessions of the Fifty-first Congress.

Eleven sites remain to be selected.

The amount of money expended on public buildings for the year ending September 30, 1891, is as follows:

For sites and in the construction of new public buildings, extensions and repairs specially provided for.....	\$5, 514, 250 88
For repairs and preservation of public buildings.....	228, 644 10
For heating apparatus for public buildings.....	119, 745 19
For vaults, safes, and locks for public buildings.....	48, 304 98
For photographic duplication of the plans for public buildings.....	3, 484 18
For vaults for storage of silver, New Orleans, La., and San Francisco, Cal.....	34, 273 55
Total expenditure .....	5, 948, 702 78

Among the recommendations of the Supervising Architect to which the attention of Congress is invited is that suggesting the enactment of a general law directing the mode of acquiring sites for public buildings; preparation of plans, and proceeding with the work of construction, leaving for special legislation simply the designation of the place to be provided for and the sum to be appropriated. At present the numerous individual acts providing for public buildings repeat these directions in substantially the same language, thus encumbering the statutes unnecessarily. Another recommendation worthy of attention is that suggesting a law providing for a corps of superintendents of construction



of public buildings, thus giving to the service superintendents especially selected because of their fitness, and further qualified by their constant experience, in the place of temporary local appointees in too many instances unqualified for their important duties.

## CLAIMS.

The importance of providing some limitation of time within which claims against the Government shall be prosecuted, or, for want of such prosecution, be forever barred, is urged upon the attention of Congress.

It may be assumed that any claim in behalf of an individual who is in a situation to present it will, if well founded, be presented for payment within six years from the time when the claimant's right first accrued. Such limitations form part of the codes of all civilized nations, and experience has shown that, as between individuals, less injustice is done by the conclusive presumption that claims, thus delayed beyond a reasonable time, are unfounded or have been adjusted, than by allowing them to be prosecuted after witnesses to the transaction have died or been lost sight of, and other evidence has been destroyed.

The presumption is much stronger in case of a claim against the Government than in one against an individual. The Government is always solvent and can always be found, and it is difficult to suggest a reason why a valid claim against it should not be presented within the term of six years.

Under the present circumstances, it is impossible to administer equal justice to those who present old claims. The Comptrollers and Commissioner of Customs have by law the final determination of all claims coming within their jurisdiction, and while one of them, or the Auditor who first considers the claim, may reject it because its prosecution has been for many years delayed, and he therefore believes it to be unfounded, another officer feels it his duty to examine it upon such evidence as may still exist, because Congress has not interposed a statute of limitation in bar of its allowance. The First Comptroller, in his report,\* has called special attention to the importance of some limitation of this character.

It is recommended, therefore, that it be provided by law that no claim pending in any of the Executive Departments shall be allowed unless presented for payment within six years after such claim first accrued, with the usual exception in favor of claimants disqualified by age, or otherwise, from prosecuting claims within such time.

The First Comptroller also recommends in his report that the act of March 3, 1887 (24 Stat., 505), providing for the bringing of suits against

---

\* See Appendix, page 501.

the Government, be amended or repealed ; that additional legislation be had touching the subject of double compensation to public officers ; and that provision be made for turning into the Treasury the balance on June 30, 1891, standing to the credit of the appropriation for "deposits by individuals for surveying public lands."

#### WORLD'S COLUMBIAN EXPOSITION.

Work is progressing satisfactorily in the preparation of a suitable contribution by the Treasury Department to the Government exhibit at the World's Columbian Exposition. Pursuant to the provisions of law, the Supervising Architect of the Treasury has completed suitable plans for the Government Exposition building. A contract for the construction has been approved, involving an expenditure of \$316,767, and work is going forward upon the structure.

#### SEAL ISLANDS.

It has been well known to the Department for some years that there was a marked diminution in the number of seals returning annually to the Pribyloff Islands. This decrease affected the rookeries so seriously that a *modus vivendi* was entered into between the United States and Great Britain, by the terms of which the number of seals to be killed on the islands between June 15, 1891, and May 1, 1892, was limited to 7,500, and their destruction in that part of Bering Sea lying eastward of the line of demarcation described in article I of the treaty of 1867 was prohibited for the same period.

From reports made by the Treasury agents at the islands, who were instructed to investigate the subject, it would seem that the killing of vast numbers of female seals in the open waters by pelagic hunting is the prime factor in the rapid decrease of seals, and if persisted in will undoubtedly result in the speedy annihilation of these valuable fur-bearing animals. This will more clearly appear when it is stated that although the proclamation of the *modus vivendi* was issued on June 15, 1891, more than 50,000 skins were taken by sealing schooners during the past season, and as but a small percentage of the seals killed at sea are secured, the figures given would indicate the actual destruction of many times that number.

It would therefore seem that restrictive measures are imperatively needed for the protection of this valuable animal, which contributes so largely to the wealth and comfort of the world at large. Attention is also invited to the fact that on the islands of St. Paul and St. George there are 300 native inhabitants who are supported by their labor in

taking seals for the lessees of the islands, and as this industry is affected by the operations of the pelagic sealers, the natives who, to some extent at least, may be regarded as the nation's wards, must be provided for from the public funds.

There are other matters relating to this subject to which at the proper time I may deem it advisable to invite the attention of Congress.

#### RECORD OF REAL PROPERTY BELONGING TO THE UNITED STATES.

Attention is again invited to the need of legislation to provide suitable registry of deeds and other evidences of title to real property acquired and held for the use of the United States.

These instruments are now deposited in various offices in the several Departments, and their production when required often involves much labor and research, which would be obviated by collecting them into one place of deposit and record.

This would also afford means of ready reference to the history of titles, and better assure the discovery and perfecting of defective and disputed titles, and the recovery of property which, through disuse or otherwise, has been lost sight of and come into the wrongful possession of private parties.

#### OFFICIAL FILES OF THE GOVERNMENT.

My predecessors for many years past have called the attention of Congress to the importance of providing a suitable building, centrally located, for the safe and convenient keeping of the official records, documents, and papers of the Government. The importance and urgency of this matter cannot be overstated, and I earnestly recommend that early and favorable action be taken by Congress looking to the erection of such a building.

#### DISTRICT OF COLUMBIA.

The net expenditures on account of the District of Columbia for the fiscal year 1891 were \$5,635,510.61. The revenues deposited in the Treasury on this account, for the same period, were \$2,853,897.74.

There have been issued during the fiscal year 1891, \$50,750 of the 3.65 per cent. bonds, in satisfaction of judgments of the Court of Claims against the District. There have been retired by the operations of the sinking-fund during the same period \$331,500 of the bonded indebtedness of the District, making a net reduction of \$280,750, and reducing the annual interest charge \$16,982.

## LXXX REPORT OF THE SECRETARY OF THE TREASURY.

The net reduction in the bonded debt since July 1, 1878, is \$2,606,350, and in the annual interest charge \$177,339.72. The bonded debt July 1, 1891, was \$19,500,300, of which there were due and payable on that date \$2,490,200 6 per cent. bonds and \$276,700 7 per cent. bonds. To provide for the payment of these bonds Congress, by act approved March 3, 1891, authorized the issue of 3.50 per cent. bonds, and the Treasurer, in compliance with the provisions of the law, caused the bonds to be prepared, advertised, and has sold \$2,400,000 at a premium of five hundred and thirty-one one-thousandths per cent., realizing the sum of \$2,412,744, to be applied to the redemption of the matured bonds. The act also authorized the sale of sufficient 3.50 per cent. bonds to pay the bonds maturing in 1892.

The amount realized from the sale of bonds in which the retentions from contracts with the District of Columbia were invested, in excess of the amount due the contractors, have been deposited in the Treasury as a miscellaneous receipt to the credit of the United States and District of Columbia in equal parts, as required by the act of February 25, 1885. The net surplus from this source at the close of the fiscal year 1890 was \$30,676.18. During the fiscal year 1891, in settlement of these accounts, the sum due the contractors is in excess of the amount realized from the sale of bonds, showing a net loss of \$2,609.22, reducing the net surplus at the close of the fiscal year 1891 to \$28,066.96.

The detailed information in regard to the affairs of the District of Columbia will be found in the report to be submitted by the District Commissioners and by the Treasurer of the United States, *ex-officio* commissioner of the sinking fund of the District.

### REPORTS OF HEADS OF BUREAUS.

The several reports of the heads of offices and bureaus are herewith transmitted.

CHARLES FOSTER,

*Secretary of the Treasury.*

The Honorable

THE SPEAKER OF THE HOUSE OF REPRESENTATIVES.

---

---

TABLES ACCOMPANYING THE REPORT ON THE FINANCES.

---

---

FI 91—VI

LXXXI



TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, JUNE 30, 1891.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<b>OLD DEBT.</b>							
For detailed information in regard to the earlier loans embraced under this head, see Finance Report for 1876.	-----	On demand	5 and 6 per cent.	-----	Indefinite	-----	\$151,820.26
<b>TREASURY NOTES PRIOR TO 1846.</b>							
Acts of October 12, 1837 (5 Statutes, 201); May 21, 1838 (5 Statutes, 228); March 2, 1839 (5 Statutes, 323); March 31, 1840 (5 Statutes, 370); February 15, 1841 (5 Statutes, 411); January 31, 1842 (5 Statutes, 469); August 31, 1842 (5 Statutes, 581); and March 3, 1843 (5 Statutes, 614).	1 and 2 years	1 and 2 years from date.	$\frac{7}{8}$ of 1 to 6 per cent.	Par	\$51,000,000.00	\$47,002,900.00	(*)
<b>TREASURY NOTES OF 1846.</b>							
Act of July 22, 1846 (9 Statutes, 39)	1 year	1 year from date.	$\frac{7}{8}$ of 1 to 5 $\frac{1}{2}$ per cent.	Par	10,000,000.00	7,687,800.00	(*)
<b>MEXICAN INDEMNITY.</b>							
Act of August 10, 1846 (9 Statutes, 94)	5 years	5 years from date.	5 per cent.	Par	320,000.00	303,573.92	(*)
<b>TREASURY NOTES OF 1847.</b>							
Act of January 28, 1847 (9 Statutes, 118)	1 and 2 years	1 and 2 years from date.	5 $\frac{1}{2}$ and 6 per cent.	Par	23,000,000.00	†26,122,100.00	(*)
<b>TREASURY NOTES OF 1857.</b>							
Act of December 23, 1857 (11 Statutes, 257)	1 year	1 year from date.	3 to 6 per cent.	Par	Indefinite	52,778,900.00	(*)
<b>BOUNTY-LAND SCRIP.</b>							
Act of February 11, 1847 (9 Statutes, 125)	Indefinite	At the pleasure of the Government.	6 per cent.	Par	Indefinite	233,075.00	(*)
<b>LOAN OF 1847.</b>							
Act of January 28, 1847 (9 Statutes, 118)	20 years	Jan. 1, 1868	6 per cent.	1 $\frac{1}{2}$ to 2 per cent. prem'm.	23,000,000.00	†28,230,350.00	950.00
<b>TEXAN INDEMNITY STOCK.</b>							
Act of September 9, 1850 (9 Statutes, 447)	14 years	Jan. 1, 1865	5 per cent.	Par	10,000,000.00	5,000,000.00	20,000.00
<b>LOAN OF 1858.</b>							
Act of June 14, 1858 (11 Statutes, 365)	15 years	Jan. 1, 1874	5 per cent.	Average prem'm of 3 $\frac{1}{10}$ %.	20,000,000.00	20,000,000.00	2,000.00

\*Included in "old debt."

†Including reissues.

‡Including conversion of Treasury notes.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
LOAN OF 1860.							
Act of June 22, 1860 (12 Statutes, 79) .....	10 years.....	Jan. 1, 1871 ...	5 per cent..	Par to 1 $\frac{1}{2}$ per ct. pr'm.	\$21,000,000.00	\$7,022,000.00	\$10,000.00
LOAN OF FEBRUARY, 1861 (1881a).							
Act of February 8, 1861 (12 Statutes, 129) .....	10 or 20 years	Dec. 31, 1880 ..	6 per cent..	(A.v.) 89.03	25,000,000.00	18,415,000.00	6,000.00
TREASURY NOTES OF 1861.							
Act of March 2, 1861 (12 Statutes, 178) .....	60 days or 2 years.	60 days or 2 years after date.	6 per cent..	Par to 1 $\frac{1}{2}$ per ct. pr'm.	Indefinite.....	35,364,450.00	2,500.00
OREGON WAR DEBT.							
Act of March 2, 1861 (12 Statutes, 198) .....	20 years.....	July 1, 1881 ...	6 per cent..	Par.....	2,800,000.00	1,090,850.00	2,550.00
LOAN OF JULY AND AUGUST, 1861.							
The act of July 17, 1861 (12 Statutes, 259), authorized the issue of \$250,000,000 bonds, with interest at not exceeding 7 per centum per annum, redeemable after twenty years. The act of August 5, 1861 (12 Statutes, 316), authorized the issue of bonds, with interest at 6 per centum per annum, payable after twenty years from date, in exchange for 7-30 notes issued under the act of July 17, 1861.	20 years.....	After June 30, 1881.	6 per cent..	Par.....	250,000,000.00	180,321,350.00	60,850.00
LOAN OF JULY AND AUGUST, 1861.							
Continued at 3 $\frac{1}{2}$ per cent interest, and redeemable at the pleasure of the Government.	Indefinite...	At the pleas- ure of the Government.	3 $\frac{1}{2}$ per cent..	Par.....			36,250.00
OLD DEMAND NOTES.							
Acts of July 17, 1861 (12 Statutes, 259); August 5, 1861 (12 Statutes, 313); February 12, 1862 (12 Statutes, 338).	Indefinite...	On demand ...	None .....	Par.....	60,000,000.00	*60,030,000.00	55,647.50
SEVEN-THIRTIES OF 1861.							
Act of July 17, 1861 (12 Statutes, 259) .....	3 years.....	Aug. 19 and Oct. 1, 1864.	7 $\frac{1}{2}$ per cent.	A.v. pre. of 100.	Indefinite.....	139,999,750.00	10,800.00
FIVE-TWENTIES OF 1862.							
Act of February 25, 1862 (12 Statutes, 345); March 3, 1864 (13 Statutes, 13), and January 23, 1865 (13 Statutes, 425).	5 or 20 years.	May 1, 1867 ...	6 per cent..	A.v. pre. of 100.	515,000,000.00	514,771,600.00	251,700.00



## LEGAL-TENDER NOTES.

The act of February 25, 1862 (12 Statutes, 345), authorized the issue of \$150,000,000 United States notes, not bearing interest, payable to bearer at the Treasury of the United States, and of such denominations, not less than five dollars, as the Secretary of the Treasury might deem expedient, \$50,000,000 to be applied to the redemption of demand notes authorized by the act of July 17, 1861; these notes to be a legal tender in payment of all debts, public and private, within the United States, except duties on imports and interest on the public debt, and to be exchangeable for six per cent United States bonds. The act of July 11, 1862 (12 Statutes, 532), authorized an additional issue of \$150,000,000 of such denominations as the Secretary of the Treasury might deem expedient, but no such note should be for a fractional part of a dollar, and not more than \$35,000,000 of a lower denomination than five dollars; these notes to be a legal tender as before authorized. The act of March 3, 1863 (12 Statutes, 710), authorized an additional issue of \$150,000,000 of such denominations, not less than one dollar, as the Secretary of the Treasury might prescribe; which notes were made a legal tender as before authorized. The same act limited the time in which the Treasury notes might be exchanged for United States bonds to July 1, 1863. The amount of notes authorized by this act were to be in lieu of \$100,000,000 authorized by the resolution of January 17, 1863 (12 Statutes, 822).

## TEMPORARY LOAN.

Acts of February 25, 1862 (12 Statutes, 346); March 17, 1862 (12 Statutes, 370); July 11, 1862 (12 Statutes, 532), and June 30, 1864 (13 Statutes, 218).

## CERTIFICATES OF INDEBTEDNESS.

Acts of March 1, 1862 (12 Statutes, 352); May 17, 1862 (12 Statutes, 370), and March 3, 1863 (12 Statutes, 710).

## FRACTIONAL CURRENCY.

Acts of July 17, 1862 (12 Statutes, 592); March 3, 1863 (12 Statutes, 711), and June 30, 1864 (13 Statutes, 220).

## LOAN OF 1863.

The act of March 3, 1863 (12 Statutes, 709), authorized a loan of \$900,000,000, and the issue of bonds, with interest not exceeding 6 per centum per annum, and redeemable in not less than ten nor more than forty years, principal and interest payable in coin. The act of June 30, 1864 (13 Statutes, 219), repeals the above authority, except as to the \$75,000,000 of bonds already advertised for.

Bonds of this loan continued at  $3\frac{1}{2}$  per cent interest, and redeemable at the pleasure of the Government.

Indefinite...	On demand...	None .....	Par .....	450,000,000.00 .....		346,681,016.00
Indefinite...	After ten days' notice.	4, 5, and 6 per cent.	Par .....	150,000,000.00	*716,099,247.16	2,960.00
1 year .....	1 year after date.	6 per cent...	Par .....	No limit .....	561,753,241.65	4,000.00
Indefinite...	On presentation.	None .....	Par .....	50,000,000.00	*368,720,079.51	6,907,679.60
17 years .....	July 1, 1881 ...	6 per cent...	Average premium of $4\frac{5}{8}\%$ .	75,000,000.00	75,000,000.00	11,600.00
Indefinite...	At the pleasure of the Government.	$3\frac{1}{2}$ per cent..	Par .....	.....	.....	1,150.00

\*Including reissues.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
ONE-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710) .....	1 year .....	1 year after date.	5 per cent....	Par .....	\$400,000,000.00	\$41,520,000.00	\$33,485.00
TWO-YEAR NOTES OF 1863.							
Act of March 3, 1863 (12 Statutes, 710) .....	2 years .....	2 years after date.	5 per cent....	Par .....	400,000,000.00	166,430,000.00	28,150.00
GOLD CERTIFICATES.							
Act of March 3, 1863 (12 Statutes, 711) .....	Indefinite....	On demand...	None .....	Par .....	Indefinite....		152,456,429.00
COMPOUND-INTEREST NOTES.							
Acts of March 3, 1863 (12 Statutes, 710), and June 30, 1864 (13 Statutes, 218).	3 years .....	3 years from date.	6 per cent compound.	Par .....	400,000,000.00	266,595,440.00	179,140.00
TEN-FORTIES OF 1864.							
Act of March 3, 1864 (13 Statutes, 13) .....	10 or 40 years.	March 1, 1874	5 per cent....	Par to 7 per ct. prem.	200,000,000.00	196,118,300.00	45,100.00
FIVE-TWENTIES OF 1864.							
Act of June 30, 1864 (13 Statutes, 218) .....	5 or 20 years.	Nov. 1, 1869...	6 per cent....	Av. prem. of 2 $\frac{1}{2}$ per cent.	400,000,000.00	125,561,300.00	33,400.00
SEVEN-THIRTIES OF 1864 AND 1865.							
Acts of June 30, 1864 (13 Statutes, 218); January 28, 1865 (13 Statutes, 425), and March 3, 1865 (13 Statutes, 468).	3 years.....	{ Aug. 15, 1867 June 15, 1868 July 15, 1868 }	7 $\frac{1}{8}$ per ct. {	Av. prem. of 2 $\frac{1}{8}$ per cent.	{ 800,000,000.00	{ 829,992,500.00	{ 129,050.00
FIVE-TWENTIES OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	Nov. 1, 1870...	6 per cent....	Av. prem. of 3 $\frac{1}{2}$ per cent.	Indefinite.....	203,327,250.00	24,150.00
CONSOLS OF 1865.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1870...	6 per cent....	Av. prem. of 1 $\frac{1}{2}$ per cent.	Indefinite.....	332,998,950.00	127,050.00
CONSOLS OF 1867.							
Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).	5 or 20 years.	July 1, 1872...	6 per cent....	Av. prem. of 1 $\frac{1}{2}$ per cent.	Indefinite.....	379,618,000.00	212,100.00

CONSOLS OF 1868.

Acts of March 3, 1865 (13 Statutes, 468), and April 12, 1866 (14 Statutes, 31).

THREE-PER-CENT CERTIFICATES.

Acts of March 2, 1867 (14 Statutes, 558), and July 25, 1868 (15 Statutes, 183).

FIVE-PER-CENT LOAN OF 1881.

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), to the extent necessary for the redemption of fractional currency in silver coins of the denominations of ten, twenty-five, and fifty cents of standard value.

The act of March 3, 1875 (18 Statutes, 466), directs the Secretary of the Treasury to issue bonds of the character and description set out in the act of July 14, 1870 (16 Statutes, 272), to James B. Eads, or his legal representatives, in payment at par of the warrants of the Secretary of War for the construction of jetties and auxiliary works to maintain a wide and deep channel between the South Pass of the Mississippi River and the Gulf of Mexico, unless Congress shall have previously provided for the payment of the same by the necessary appropriation of money.

The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$200,000,000 at 5 per centum, principal and interest payable in coin of the present standard value, at the pleasure of the United States Government, after ten years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's or to be exchanged for said 5-20's par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. The act of January 20, 1871 (16 Statutes, 399), increases the amount of 5 per cents to \$500,000,000, provided the total amount of bonds issued shall not exceed the amount originally authorized, and authorizes the interest on any of these bonds to be paid quarterly.

The act of December 17, 1873 (18 Statutes, 1), authorized the issue of an equal amount of bonds of the loan of 1858, which the holders thereof may, on or before February 1, 1874, elect to exchange for the bonds of this loan.

5 or 20 years.	July 1, 1873	6 per cent	Av. prem. of 1887	Indefinite.....	42,539,350.00	46,650.00
Indefinite...	On demand	3 per cent	Par.....	75,000,000.00	*85,155,000.00	5,000.00
10 years....	May 1, 1881	5 per cent	Par...		517,994,150.00	40,150.00
					1,500,000,000.00	

\* Including reissues.

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeemable.	Rate of interest.	Price at which sold.	Amount authorized.	Amount issued.	Amount outstanding.
<b>FOUR-AND-ONE-HALF-PER-CENT LOAN OF 1891. (REFUNDING.)</b>							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$300,000,000 at $4\frac{1}{2}$ per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after fifteen years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem.	15 years.....	Sept. 1, 1891....	$4\frac{1}{2}$ per cent..	Par...		\$185,000,000.00	\$50,869,200.00
<b>FOUR-AND-ONE-HALF-PER-CENT LOAN OF 1891. (RESUMPTION.)</b>							
The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.	15 years.....	Sept. 1, 1891....	$4\frac{1}{2}$ per cent..	Par to $\frac{1}{4}$ per ct. premium.	Indefinite....	65,000,000.00	
<b>FOUR-PER-CENT LOAN OF 1907. (REFUNDING.)</b>							
The act of July 14, 1870 (16 Statutes, 272), authorizes the issue of \$1,000,000,000 at 4 per centum, payable in coin of the present standard value, at the pleasure of the United States Government, after thirty years; these bonds to be exempt from the payment of all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal, or local authority. Bonds and coupons payable at the Treasury of the United States. This act not to authorize an increase of the bonded debt of the United States. Bonds to be sold at not less than par in coin, and the proceeds to be applied to the redemption of outstanding 5-20's, or to be exchanged for said 5-20's, par for par. Payment of these bonds, when due, to be made in order of dates and numbers, beginning with each class	30 years.....	July 1, 1907....	4 per cent...	Par to $\frac{1}{4}$ per ct. premium.		710,327,350.00	559,568,000.00

last dated and numbered. Interest to cease at the end of three months from notice of intention to redeem. See Refunding Certificates, below.

#### FOUR-PER-CENT. LOAN OF 1907. (RESUMPTION.)

The act of January 14, 1875 (18 Statutes, 296), authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of at not less than par, in coin, either of the description of bonds of the United States described in the act of July 14, 1870 (16 Statutes, 272), for the purpose of redeeming, on and after January 1, 1879, in coin, at the office of the assistant treasurer of the United States in New York, the outstanding United States legal-tender notes when presented in sums of not less than fifty dollars.

#### CERTIFICATES OF DEPOSIT.

The act of June 8, 1872 (17 Statutes, 336), authorizes the deposit of United States notes without interest by banking associations in sums not less than \$10,000, and the issue of certificates therefor in denominations of not less than \$5,000; which certificates shall be payable on demand in United States notes at the place where the deposits were made. It provides that the notes so deposited in the Treasury shall not be counted as a part of the legal reserve, but that the certificates issued therefor may be held and counted by the national banks as part of their legal reserve, and may be accepted in the settlement of clearing-house balances at the place where the deposits therefor were made, and that the United States notes for which such certificates were issued, or other United States notes of like amount, shall be held as special deposits in the Treasury, and used only for the redemption of such certificates.

#### SILVER CERTIFICATES.

The act of February 28, 1878 (20 Statutes, 26, sec. 3), provides that any holder of the coin authorized by this act may deposit the same with the Treasurer or any assistant treasurer of the United States in sums not less than ten dollars and receive therefor certificates of not less than ten dollars each, corresponding with the denominations of the United States notes. The coin deposited for or representing the certificates shall be retained in the Treasury for the payment of the same on demand. Said certificates shall be receivable for customs, taxes, and all public dues, and, when so received, may be reissued.

#### REFUNDING CERTIFICATES.

The act of February 26, 1879 (20 Statutes, 321), authorizes the Secretary of the Treasury to issue, in exchange for lawful money of the United States, certificates of deposit, of the denomination of ten dollars, bearing interest at the rate of four per centum per annum, and convertible at any time, with accrued interest, into the four per centum

30 years.....	July 1, 1907....	4 per cent....	Par.....	Indefinite....	30,500,000.00	
Indefinite ..	On demand ...	None .....	Par.....	No limit .....	64,780,000.00	22,790,000.00
Indefinite...	On demand ...	None .....	Par.....	No limit .....		314,715,185.00
Indefinite...	Convertible in to 4 per cent bonds.	4 per cent....	Par.....	No limit .....	40,012,750.00	93,920.00

TABLE A.—STATEMENT OF THE OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT, ETC.—Continued.

	Length of loan.	When redeem- able.	Rate of in- terest.	Price at which sold.	Amount author- ized.	Amount issued.	Amount out- standing.
REFUNDING CERTIFICATES—Continued.							
bonds described in the refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than five per centum, in the mode prescribed by said act.							
FUNDED LOAN OF 1881, CONTINUED AT THREE AND ONE-HALF PER CENT.							
These bonds were issued in exchange for five-per-cent bonds of the funded loan of 1881, by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Govern- ment.	3½ per cent..	Par.....			\$21,650.00
LOAN OF JULY 12, 1882.							
These bonds were issued in exchange for the five and six per cent. bonds which had been previously continued at three and one-half per cent by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government.	Indefinite...	At pleasure of the Govern- ment.	3 per cent...	Par.....			114,500.00
TREASURY NOTES OF 1890.							
The act of July 14, 1890 (26 Statutes, 289), directs the Secretary of the Treasury to purchase, from time to time, silver bullion to the aggregate amount of four million five hundred thousand ounces, or so much thereof as may be offered in each month, at the market price thereof, not exceeding one dollar for three hundred and seventy-one and twenty-five hundredths grains of pure silver, and to issue in payment for such purchases of silver bullion Treasury notes of the United States, to be prepared by the Secretary of the Treasury, in such form and of such denominations, not less than one dollar nor more than one thousand dollars, as he may prescribe. That said notes shall be redeemable on demand, in coin, at the Treasury of the United States, or at the office of any assistant treasurer of the United States, and when so redeemed may be reissued; but no greater or less amount of such notes shall be outstanding at any time than the cost of the silver bullion and the standard silver dollars coined therefrom, then held in the Treasury, purchased by such notes; and such Treasury notes shall be a legal tender in payment of all debts, public and private, except where otherwise expressly stipulated in the contract, and shall be receivable for customs, taxes, and all public dues, and when so received may be reissued; and						\$50,228,417.00	50,228,417.00

such notes, when held by any national banking association, may be counted as a part of its lawful reserve. That upon demand of the holder of any of the Treasury notes provided for the Secretary of the Treasury shall redeem the same in gold or silver coin, at his discretion, it being the established policy of the United States to maintain the two metals on a parity with each other upon the present legal ratio, or such ratio as may be provided by law.

## NATIONAL BANK NOTES (REDEMPTION ACCOUNT).

The act of July 14, 1890 (26 Statutes, 289), provides that balances standing with the Treasurer of the United States to the respective credits of national banks for deposits made to redeem the circulating notes of such banks, and all deposits thereafter received for like purpose shall be covered into the Treasury as a miscellaneous receipt, and the Treasurer of the United States shall redeem from the general cash in the Treasury the circulating notes of said banks which may come into his possession subject to redemption, \* \* \* and the balance remaining of the deposits so covered shall, at the close of each month, be reported on the monthly public debt statement as debt of the United States bearing no interest.

40,018,392.25

\*1,545,996,591.61

Exclusive of \$64,623,512 bonds issued to Pacific railroads.

# XCII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE B.—STATEMENT OF OUTSTANDING PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES ON THE 1ST OF JANUARY OF EACH YEAR FROM 1791 TO 1843, INCLUSIVE, AND ON THE 1ST OF JULY OF EACH YEAR FROM 1843 TO 1891, INCLUSIVE.

Year.	Amount.	Year.	Amount.
Jan. 1, 1791.....	\$75,463,476.52	Jan. 1, 1842.....	\$13,594,480.73
1792.....	77,227,924.66	1843.....	20,201,226.27
1793.....	80,358,634.04	July 1, 1843.....	32,742,922.00
1794.....	78,427,404.77	1844.....	23,461,652.50
1795.....	80,747,587.39	1845.....	15,925,303.01
1796.....	83,762,172.07	1846.....	15,550,202.97
1797.....	82,064,479.33	1847.....	38,826,534.77
1798.....	79,228,529.12	1848.....	47,044,802.23
1799.....	78,408,669.77	1849.....	63,061,858.69
1800.....	82,976,294.35	1850.....	63,452,773.55
1801.....	83,038,050.80	1851.....	68,304,796.02
1802.....	80,712,632.25	1852.....	66,199,341.71
1803.....	77,054,686.40	1853.....	59,803,117.70
1804.....	86,427,120.88	1854.....	42,242,222.42
1805.....	82,312,150.50	1855.....	35,586,956.56
1806.....	75,723,270.66	1856.....	31,932,537.90
1807.....	69,218,398.64	1857.....	28,699,831.85
1808.....	65,196,317.97	1858.....	44,911,881.03
1809.....	57,023,192.09	1859.....	58,496,837.88
1810.....	53,173,217.52	1860.....	64,842,287.88
1811.....	48,006,587.76	1861.....	90,580,873.72
1812.....	45,209,737.90	1862.....	524,176,412.13
1813.....	55,962,827.57	1863.....	1,119,772,138.63
1814.....	81,487,846.24	1864.....	1,815,784,370.57
1815.....	99,833,660.15	1865.....	2,680,647,869.74
1816.....	127,334,933.74	1866.....	2,773,236,173.69
1817.....	123,491,965.16	1867.....	2,678,126,103.87
1818.....	103,466,633.83	1868.....	2,611,687,851.19
1819.....	95,529,648.28	1869.....	2,588,452,213.94
1820.....	91,015,566.15	1870.....	2,480,672,427.81
1821.....	89,987,427.66	1871.....	2,353,211,332.32
1822.....	93,546,676.98	1872.....	2,253,251,328.78
1823.....	90,875,877.28	1873.....	*2,234,432,993.20
1824.....	90,269,777.77	1874.....	*2,251,690,468.43
1825.....	83,788,432.71	1875.....	*2,232,284,531.95
1826.....	81,054,059.99	1876.....	*2,180,395,067.15
1827.....	73,987,357.20	1877.....	*2,205,301,392.10
1828.....	67,475,043.87	1878.....	*2,256,205,892.53
1829.....	58,421,413.67	1879.....	*2,349,567,482.04
1830.....	48,565,406.50	1880.....	*2,120,415,370.63
1831.....	39,123,191.68	1881.....	*2,060,013,569.58
1832.....	24,322,235.18	1882.....	*1,918,312,994.03
1833.....	7,001,698.83	1883.....	*1,884,171,728.07
1834.....	4,760,082.08	1884.....	*1,830,528,923.57
1835.....	37,733.05	1885.....	†1,876,424,275.14
1836.....	37,513.05	1886.....	†1,756,445,205.78
1837.....	336,957.83	1887.....	†1,638,229,591.63
1838.....	3,308,124.07	1888.....	†1,705,992,320.58
1839.....	10,434,221.14	1889.....	†1,640,673,340.23
1840.....	3,573,343.82	1890.....	†1,585,821,048.73
1841.....	5,250,875.54	1891.....	†1,560,472,784.61

\* In the amount here stated as the outstanding principal of the public debt are included the certificates of deposit outstanding on the 30th of June, issued under act of June 8, 1872, for which a like amount in United States notes was on special deposit in the Treasury for their redemption, and added to the cash balance in the Treasury. These certificates, as a matter of accounts, are treated as a part of the public debt, but being offset by notes held on deposit for their redemption should properly be deducted from the principal of the public debt in making comparison with former years.

† Exclusive of gold, silver, currency certificates, and Treasury notes of 1890, held in the Treasury's cash, and including \$64,623,512 bonds issued to the several Pacific railroads.



TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1, 1856, TO JULY 1, 1891.

Year.	3 per cents.	3½ per cents.	4 per cents.	4½ per cents.	5 per cents.	6 per cents.	7½ per cent.	Total interest-bearing debt.
1856					\$3,632,000.00	\$28,130,761.77		\$31,762,761.77
1857					3,489,000.00	24,971,958.93		28,460,958.93
1858					23,538,000.00	21,162,838.11		44,700,838.11
1859					37,127,800.00	21,162,938.11		58,290,738.11
1860					43,476,300.00	21,164,538.11		64,640,838.11
1861					33,022,200.00	57,358,873.95		90,380,873.95
1862			\$57,926,116.57		30,483,000.00	154,313,225.01	\$122,582,485.34	365,304,826.92
1863			105,629,385.30		30,483,000.00	431,444,813.83	139,974,435.34	797,531,634.47
1864			77,547,696.07		300,213,480.00	842,882,652.09	139,286,935.34	1,359,930,763.50
1865			90,496,930.74		245,709,420.63	1,213,495,169.90	671,610,397.02	2,221,311,918.29
1865—August 31			618,127.98		269,175,727.65	1,261,736,439.33	830,000,000.00	2,381,530,294.96
1866			121,341,879.62		201,982,665.01	1,195,546,041.02	813,460,621.95	2,332,331,207.60
1867			17,725,025.68		198,533,435.01	1,543,452,080.02	438,344,846.95	2,248,067,387.66
1868	\$64,000,000.00		801,361.23		221,586,185.01	1,878,303,984.50	37,397,196.95	2,202,088,727.69
1869	66,125,000.00				221,588,300.00	1,874,347,222.39		2,162,060,522.39
1870	59,550,000.00				221,588,300.00	1,765,317,422.39		2,046,455,722.39
1871	45,885,000.00		678,000.00		274,236,450.00	1,613,897,300.00		1,934,696,750.00
1872	24,665,000.00		678,000.00		414,567,300.00	1,374,883,800.00		1,814,794,100.00
1873	14,000,000.00		678,000.00		414,567,300.00	1,281,238,650.00		1,710,483,950.00
1874	14,000,000.00		678,000.00		510,628,050.00	1,213,624,700.00		1,738,920,750.00
1875	14,000,000.00		678,000.00		607,132,750.00	1,100,865,550.00		1,722,676,300.00
1876	14,000,000.00				711,685,800.00	984,999,650.00		1,710,658,450.00
1877	14,000,000.00			\$140,000,000.00	703,266,650.00	854,621,850.00		1,711,888,500.00
1878	14,000,000.00		98,850,000.00	240,000,000.00	703,266,650.00	738,619,000.00		1,794,735,650.00
1879	14,000,000.00		741,522,000.00	250,000,000.00	508,440,350.00	283,681,350.00		1,797,643,700.00
1880	14,000,000.00		739,347,800.00	250,000,000.00	484,864,000.00	235,780,400.00		1,723,993,100.00
1881	14,000,000.00		739,347,800.00	250,000,000.00	439,541,350.00	196,378,600.00		1,639,567,750.00
1882	14,000,000.00		739,349,350.00	250,000,000.00				1,463,810,400.00
1883	318,204,350.00	\$460,461,050.00	737,942,200.00	250,000,000.00				1,338,220,150.00
1884	238,612,150.00	32,082,600.00	737,951,700.00	250,000,000.00				1,226,565,850.00
1885	208,196,500.00		737,960,450.00	250,000,000.00				1,196,150,950.00
1886	158,046,000.00		737,967,500.00	250,000,000.00				1,149,014,100.00
1887	33,716,500.00		737,975,850.00	250,000,000.00				1,021,692,350.00
1888	14,000,000.00		714,315,450.00	222,207,050.00				950,522,500.00
1889	14,000,000.00		676,214,990.00	139,639,000.00				820,853,990.00
1890	14,000,000.00		602,297,360.00	109,015,750.00				725,313,110.00
1891			559,659,920.00	50,869,200.00				610,529,120.00

TABLE C.—ANALYSIS OF THE PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES, ETC.—Continued.

Year.	Debt on which interest has ceased.	Debt bearing no interest.	Outstanding principal.	Cash in the Treasury July 1.	Total debt less cash in Treasury.	Annual interest charge.
1856—July 1	\$209,776.13	-----	\$31,972,537.90	\$21,006,584.89	\$10,965,953.01	\$1,869,445.70
1857	238,872.92	-----	28,699,831.85	18,701,210.09	9,998,621.76	1,672,767.53
1858	211,042.02	-----	44,911,881.03	7,011,689.81	37,900,191.72	2,446,670.28
1859	206,099.77	-----	58,496,837.88	5,091,603.69	53,405,234.19	3,126,166.28
1860	201,449.77	-----	64,842,287.88	4,877,885.87	59,964,402.01	3,443,687.20
1861	199,999.77	-----	90,580,873.72	2,862,212.92	87,718,660.80	5,002,630.43
1862	280,195.21	\$158,591,390.00	524,176,412.13	18,863,650.96	505,312,752.17	22,048,509.59
1863	473,048.16	511,767,456.00	1,119,772,138.63	8,421,401.22	1,111,350,737.41	41,854,148.01
1864	416,335.86	455,437,271.21	1,815,784,370.57	106,332,093.53	1,709,452,277.04	78,853,487.24
1865	1,245,771.20	458,090,180.25	2,680,647,869.74	5,832,012.98	2,674,815,856.71	137,742,617.43
1865—August 31	1,503,020.09	461,616,311.51	2,844,649,626.56	88,218,055.13	2,756,431,471.43	150,977,697.87
1866—July 1	935,092.05	439,969,874.04	2,773,236,173.69	137,200,009.85	2,636,036,163.84	146,068,196.29
1867	1,840,615.01	428,218,101.20	2,673,126,103.87	169,974,892.18	2,508,151,211.69	138,892,451.39
1868	1,197,340.89	408,401,782.61	2,611,687,851.19	130,834,437.96	2,480,853,413.23	128,459,598.14
1869	5,260,181.00	421,131,510.55	2,588,452,213.94	155,680,340.85	2,432,771,873.09	125,523,988.34
1870	3,708,641.00	430,508,064.42	2,480,672,427.81	149,502,471.60	2,331,169,956.21	118,784,960.34
1871	1,948,902.26	416,565,680.06	2,363,211,332.32	106,217,263.65	2,216,994,068.67	111,949,330.50
1872	7,926,797.26	430,530,431.52	2,253,251,328.78	103,470,798.43	2,149,780,530.35	103,988,463.00
1873	51,920,710.26	472,069,332.94	2,234,482,993.20	129,020,932.45	2,105,462,060.75	98,049,804.00
1874	3,216,590.26	509,543,128.17	2,251,690,468.43	147,541,314.74	2,104,149,153.59	98,796,004.50
1875	11,425,820.26	498,182,411.69	2,232,284,531.95	142,243,361.82	2,090,141,170.13	96,855,690.50
1876	3,902,420.26	405,807,196.89	2,180,395,067.15	119,469,626.70	2,060,925,340.45	96,104,269.00
1877	16,648,860.26	476,764,031.84	2,205,301,392.10	186,025,900.73	2,019,275,431.37	93,160,643.50
1878	5,594,560.26	455,875,682.27	2,256,205,892.53	256,823,612.08	1,999,382,280.45	94,654,472.50
1879	37,015,630.26	410,835,741.78	2,245,495,072.04	249,080,167.01	1,996,414,905.03	83,773,778.50
1880	7,621,455.26	388,800,815.37	2,120,415,370.63	201,088,622.88	1,919,326,747.75	79,633,981.00
1881	6,723,865.26	422,721,954.32	2,069,013,569.58	249,363,415.35	1,819,650,154.23	75,018,095.50
1882	16,260,805.26	438,244,788.77	1,918,312,994.03	243,289,519.78	1,675,023,474.25	57,365,110.75
1883	7,831,415.26	538,111,162.81	1,884,171,728.07	345,389,902.92	1,538,781,825.15	51,436,709.50
1884	19,656,205.26	584,308,868.31	1,830,528,923.57	391,985,928.18	1,438,542,995.39	47,926,432.50
1885	4,100,995.26	663,712,927.88	1,863,964,873.14	488,612,429.23	1,375,352,443.91	47,014,133.00
1886	9,704,445.26	619,344,468.52	1,775,063,013.78	492,917,173.34	1,282,145,840.44	45,510,098.00
1887	6,115,165.26	629,795,077.37	1,657,602,592.63	482,433,917.21	1,175,168,675.42	41,780,529.50
1888	2,496,095.26	739,840,389.32	1,692,858,984.58	629,854,089.85	1,063,004,894.73	38,991,935.25
1889	1,911,485.26	787,287,446.97	1,619,052,922.23	643,113,172.01	975,939,750.22	37,752,354.60
1890	1,815,805.26	825,011,289.47	1,552,140,204.73	661,355,834.20	890,784,370.53	29,417,603.15
1891	1,614,705.26	933,852,766.35	1,545,996,591.61	694,083,839.83	851,912,751.78	23,615,735.80

NOTE 1.—The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year, and is exclusive of interest charge on Pacific railway bonds. Interest on the 4½ per cent loan is computed at the regular rate from July 1, 1891, to date of maturity, September 1, 1891, and at 2 per cent from that date to close of year.

NOTE 2.—The figures for July 1, 1879, were made up assuming pending funding operations to have been completed.

NOTE 3.—The temporary loan per act of July 11, 1862, is included in the 4 per cents from 1862 to 1868, inclusive, with the exception of the amount outstanding August 31, 1865, this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent to 6 per cent, and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable to include the whole amount outstanding as bearing 4 per cent interest on an average for the year.

NOTE 4.—In the recent monthly statements of the public debt the interest accrued has been added to the principal, making the net debt larger in that amount than the amount herein stated for each year.

# ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES. XCV

TABLE D.—STATEMENT OF THE ISSUE AND REDEMPTION OF LOANS AND TREASURY NOTES (BY WARRANTS) FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

	Issués.	Redemptions.	Excess of issues.	Excess of redemptions.
Loan of July and Aug. 1861, acts of July 17 and Aug. 5, 1861.....		\$22, 050. 00		\$22, 050. 00
Old demand notes, acts July 17 and Aug. 5, 1861, and Feb. 12, 1862.....		385. 00		385. 00
Five-twenties of 1862, act of Feb. 25, 1862.....		150. 00		150. 00
Five-twenties of 1864, act of June 30, 1864.....		10, 650. 00		10, 650. 00
Legal-tender notes, acts of Feb. 25 and July 11, 1862, Jan. 7 and Mar. 3, 1863.....	\$70, 792, 000. 00	70, 792, 000. 00		
Gold certificates, acts of Mar. 3, 1863, and July 12, 1862.....	63, 515, 000. 00	68, 601, 550. 00		5, 086, 550. 00
One-year notes of 1863, act of Mar. 3, 1863.....		480. 00		480. 00
Two-year notes of 1863, act of Mar. 3, 1863.....		250. 00		250. 00
Compound-interest notes, acts of Mar. 3, 1863, and June 30, 1864.....		3, 320. 00		3, 320. 00
Loan of 1847, act of Jan. 28, 1847.....		300. 00		300. 00
Bounty land scrip, act of Feb. 11, 1847.....		100. 00		100. 00
Loan of 1863, acts of Mar. 3, 1863, and June 30, 1864.....		500. 00		500. 00
Ten-forties of 1864, act of Mar. 3, 1864.....		11, 500. 00		11, 500. 00
Seven-thirties of 1864 and 1865, acts of June 30, 1864, and Mar. 3, 1865.....		1, 150. 00		1, 150. 00
Consols of 1865, act of Mar. 3, 1865.....		15, 850. 00		15, 850. 00
Consols of 1867, act of Mar. 3, 1865.....		35, 450. 00		35, 450. 00
Consols of 1868, act of Mar. 3, 1865.....		20, 050. 00		20, 050. 00
Funded loan of 1881, acts of July 14, 1870, and Jan. 20, 1871, and Jan. 14, 1875.....		12, 800. 00		12, 800. 00
Certificates of deposit, act of June 3, 1872.....	38, 560, 000. 00	28, 050, 000. 00	\$10, 510, 000. 00	
Silver certificates, act of Feb. 28, 1878.....	84, 904, 000. 00	71, 728, 566. 00	13, 175, 434. 00	
Refunding certificates, act of Feb. 26, 1879.....		9, 940. 00		9, 940. 00
Loan of 1882, act of July 12, 1882.....		66, 500. 00		66, 500. 00
Fractional currency, acts of July 17, 1862, Mar. 3, 1863, and June 30, 1864.....		3, 831. 37		3, 831. 37
Funded loan of 1891, acts July 14, 1870, Jan. 24, 1871, and Jan. 14, 1875.....		58, 146, 550. 00		58, 146, 550. 00
Funded loan of 1907, acts July 14, 1870, Jan. 20, 1871, and Jan. 14, 1875.....	13, 750. 00	42, 641, 250. 00		42, 627, 500. 00
Treasury notes of 1890, act of July 14, 1890.....	51, 852, 417. 00	1, 624, 000. 00	50, 228, 417. 00	
Redemption of national-bank notes, act July 14, 1890.....	63, 571, 690. 75	23, 553, 298. 50	40, 018, 392. 25	
Total.....	373, 208, 857. 75	365, 352, 470. 87	113, 932, 243. 25	106, 075, 856. 37
Excess of issues.....				113, 932, 243. 25
Excess of redemptions.....				106, 075, 856. 37
Net excess of issues charged in receipts and expenditures.....				7, 856, 386. 88

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING FUND DURING EACH FISCAL YEAR FROM ITS INSTITUTION IN MAY, 1869, TO AND INCLUDING JUNE 30, 1891.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
<b>JUNE 30, 1869.</b>							
Five-twenties of 1862.....	\$1,621,000.00	\$253,822.84	\$1,874,822.84	\$1,349,970.02	\$16,210.00	\$7,384.60	\$8,825.40
Five-twenties of March, 1864.....	70,000.00	11,725.00	81,725.00	57,552.82	700.00	218.63	481.37
Five-twenties of June, 1864.....	1,051,000.00	161,946.45	1,212,946.45	873,205.61	10,500.00	1,470.42	9,039.58
Five-twenties of 1865.....	465,000.00	74,969.00	539,969.00	387,506.28	4,650.00	2,683.54	1,966.46
Consols, 1865.....	461,000.00	73,736.80	534,736.80	387,903.26	13,830.00	429.04	13,400.96
Consols, 1867.....	4,718,000.00	749,208.08	5,467,208.08	3,948,536.11	141,540.00	116,032.35	25,507.65
Consols, 1868.....	305,000.00	49,442.50	354,442.50	256,653.20	9,150.00	8,173.98	976.02
<b>Total.....</b>	<b>8,691,000.00</b>	<b>1,374,850.67</b>	<b>10,065,850.67</b>	<b>7,261,437.30</b>	<b>196,590.00</b>	<b>136,392.56</b>	<b>60,197.44</b>
<b>JUNE 30, 1870.</b>							
Five-twenties of 1862.....	3,542,050.00	493,479.42	4,035,529.42	3,263,099.51	160,919.50	45,994.49	114,925.01
Five-twenties of March, 1864.....	85,000.00	15,742.87	100,742.87	75,658.54	5,350.00	1,080.99	4,209.01
Five-twenties of June, 1864.....	3,971,400.00	506,189.91	4,477,589.91	3,647,628.29	165,834.00	49,946.00	115,888.00
Five-twenties of 1865.....	2,790,250.00	361,735.43	3,151,985.43	2,606,636.20	103,257.50	37,113.53	68,143.97
Consols, 1865.....	11,532,150.00	1,454,778.37	12,986,928.37	10,080,736.97	495,421.50	145,518.29	349,903.21
Consols, 1867.....	5,882,550.00	861,763.73	6,744,313.73	5,309,800.90	302,734.50	66,111.51	236,622.99
Consols, 1868.....	348,500.00	53,363.95	401,863.95	308,573.16	19,380.00	5,238.73	14,141.27
<b>Total.....</b>	<b>28,151,900.00</b>	<b>3,747,053.68</b>	<b>31,898,953.68</b>	<b>25,893,143.57</b>	<b>1,254,897.00</b>	<b>351,003.54</b>	<b>903,893.46</b>
<b>JUNE 30, 1871.</b>							
Five-twenties of 1862.....	2,792,950.00	227,607.56	3,020,557.56	2,680,209.05	145,975.00	36,657.80	109,317.20
Five-twenties of March, 1864.....	29,500.00	2,277.20	31,777.20	28,590.88	1,240.00	388.35	851.65
Five-twenties of June, 1864.....	3,967,350.00	340,509.63	4,307,879.63	3,847,182.42	201,375.00	51,703.46	149,671.54
Five-twenties of 1865.....	6,768,600.00	574,923.00	7,343,523.00	6,525,231.42	331,933.50	92,259.58	239,673.02
Consols, 1865.....	10,222,200.00	850,949.79	11,073,149.79	9,762,387.78	522,117.00	109,455.28	412,661.72
Consols, 1867.....	6,103,050.00	541,559.41	6,644,609.41	5,800,618.37	351,528.00	76,745.93	274,782.07
Consols, 1868.....	52,600.00	4,784.61	57,384.61	49,797.81	3,096.00	572.13	2,512.87
<b>Total.....</b>	<b>29,936,250.00</b>	<b>2,542,631.20</b>	<b>32,478,881.20</b>	<b>28,694,017.73</b>	<b>1,557,264.50</b>	<b>367,782.53</b>	<b>1,189,481.97</b>

JUNE 30, 1872.								
Five-twenties of 1862	6,417,850.00	764,055.21	7,181,905.21	6,345,391.98	4,27,849.00	75,179.43	352,669.57	
Five-twenties of March, 1864	127,100.00	14,959.03	142,059.03	126,123.46	8,894.00	1,338.70	7,555.30	
Five-twenties of June, 1864	3,604,650.00	438,656.16	4,043,306.16	3,573,223.63	246,001.50	57,449.80	188,551.70	
Five-twenties of 1865	3,635,200.00	436,838.70	4,072,038.70	3,594,747.85	246,562.00	37,817.37	208,744.63	
Consols, 1865	11,788,900.00	1,436,989.46	13,225,889.46	11,660,785.89	707,314.00	149,248.21	558,085.79	
Consols, 1867	6,958,900.00	833,600.15	7,792,500.15	6,863,777.39	417,534.00	108,487.92	309,046.08	
Consols, 1868	85,850.00	9,951.63	95,801.63	84,595.02	5,151.00	1,386.95	3,764.05	
Total	32,618,450.00	3,935,050.34	36,553,500.34	32,248,645.22	2,059,325.50	430,908.38	1,628,417.12	
JUNE 30, 1873.								
Five-twenties of 1862	7,137,100.00	925,783.87	8,062,883.87	7,089,542.58	431,450.50	101,960.57	329,489.93	
Five-twenties of March, 1864	50,000.00	7,372.50	57,372.50	49,780.91	3,500.00	813.70	2,686.30	
Five-twenties of June, 1864	3,741,150.00	480,684.37	4,221,834.37	3,715,211.22	223,270.50	42,216.46	181,054.04	
Five-twenties of 1865	1,959,850.00	250,685.93	2,210,485.93	1,943,488.93	120,266.50	23,744.47	96,522.03	
Consols, 1865	10,768,250.00	1,371,187.17	12,139,437.17	10,668,617.09	646,075.00	145,069.34	501,025.66	
Consols, 1867	4,402,100.00	553,610.89	4,955,710.89	4,373,781.76	264,126.00	69,632.51	194,493.49	
Consols, 1868	619,550.00	81,983.44	701,533.44	617,140.34	37,173.00	8,948.40	28,221.60	
Total	28,678,000.00	3,671,258.17	32,349,258.17	28,457,562.83	1,725,881.50	392,385.45	1,333,496.05	
JUNE 30, 1874.								
Five-twenties of 1862	1,421,700.00	161,219.79	1,582,919.79	1,415,391.05	99,519.00	31,743.95	67,775.05	
Five-twenties of June, 1864	2,020,550.00	218,457.39	2,239,007.39	2,012,051.32	141,438.50	45,013.46	93,425.04	
Five-twenties of 1865	1,247,250.00	135,577.95	1,382,827.95	1,241,571.69	87,075.00	29,348.19	57,959.31	
Consols, 1865	3,393,650.00	360,964.62	3,754,614.62	3,374,934.42	203,619.00	46,489.33	157,129.67	
Consols, 1867	4,051,000.00	432,348.18	4,483,348.18	4,029,975.86	243,060.00	55,976.97	187,083.03	
Consols, 1868	802,300.00	86,505.62	888,805.62	798,926.40	48,138.00	11,014.38	37,123.62	
Total	12,936,450.00	1,395,073.55	14,331,523.55	12,872,850.74	823,082.00	222,586.28	600,495.72	
JUNE 30, 1875.								
Five-twenties of 1862	25,170,400.00			25,170,400.00	541,973.50	353,061.56	188,911.94	
JUNE 30, 1876.								
Five-twenties of 1862	5,785,200.00			5,785,200.00	404,964.72	54,745.72	350,218.28	
Five-twenties of June, 1864	10,869,600.00			10,869,600.00	760,872.00	171,966.33	588,905.67	
Five-twenties of 1865	1,789,250.00			1,789,250.00	125,247.50	30,805.86	94,441.64	
Total	18,444,050.00			18,444,050.00	1,291,083.50	257,517.91	1,033,565.59	
JUNE 30, 1877.								
Five-twenties of 1862	81,200.00			81,200.00	4,352.25	1,181.67	3,170.58	
Five-twenties of March, 1864	178,900.00			178,900.00	9,943.50	1,323.60	8,619.90	
Five-twenties of 1865	180,350.00			180,350.00	9,519.00	3,141.08	6,377.92	
Consols, 1865	6,050.00			6,050.00	181.50	108.97	72.53	
Consols, 1867	1,000.00			1,000.00	30.00	21.20	8.80	
Total	447,500.00			447,500.00	24,026.25	5,776.52	18,249.73	

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING FUND, ETC.—Continued.

Year ended—	Principal re- deemed.	Premium paid.	Net cost in currency.	Net cost esti- mated in gold.	Interest due at close of fiscal year.	Accrued inter- est paid in coin.	Balance of in- terest due at close of fiscal year.
<b>JUNE 30, 1878.</b>							
Five-twenties of 1862.....	\$17,900.00			\$17,900.00	\$966.00	\$192.65	\$773.35
Five-twenties of June, 1864.....	15,900.00			15,900.00	834.00	78.41	755.59
Five-twenties of 1865.....	2,350.00			2,350.00	129.00	40.92	88.08
Consols, 1865.....	23,600.00			23,600.00	1,416.00	273.35	1,142.65
Consols, 1867.....	5,700.00			5,700.00	342.00	134.76	207.24
Consols, 1868.....	8,500.00			8,500.00	510.00	89.83	420.17
<b>Total.....</b>	<b>73,950.00</b>			<b>73,950.00</b>	<b>4,197.00</b>	<b>809.92</b>	<b>3,387.08</b>
<b>JUNE 30, 1879.</b>							
Five-twenties of 1862.....	2,650.00			2,650.00	165.75	40.35	125.40
Five-twenties of June, 1864.....	3,150.00			3,150.00	94.50	18.53	75.07
Five-twenties of 1865.....	1,850.00			1,850.00	85.50	41.22	44.28
Consols, 1865.....	1,700.00			1,700.00	102.00	41.49	60.51
Consols, 1867.....	9,050.00			9,050.00	543.00	166.62	376.38
Consols, 1868.....	100.00			100.00	6.00	56.00	5.44
<b>Total.....</b>	<b>18,500.00</b>			<b>18,500.00</b>	<b>996.75</b>	<b>308.77</b>	<b>687.98</b>
<b>JUNE 30, 1880.</b>							
Five-twenties of 1862.....	100.00			100.00	4.00	.67	3.33
Five-twenties of June, 1864.....	100.00			100.00	4.00	.49	3.51
Five-twenties of 1865.....	250.00			250.00	14.50	5.85	8.65
Ten-forties of 1864.....	676,050.00			676,050.00	28,168.75	12,872.65	15,296.10
Loan of February, 1861.....	2,837,000.00	\$74,161.95		2,911,161.95	85,110.00	47,540.20	37,569.80
Loan of July and August, 1861.....	32,064,250.00	1,376,085.04		33,440,335.04	1,165,807.50	518,148.79	647,658.61
Loan of March, 1863.....	12,797,150.00	549,035.18		13,346,185.18	484,747.50	213,179.29	271,568.21
Oregon war debt.....	202,550.00	8,273.02		210,823.02	9,787.50	3,602.56	5,124.94
Funded loan of 1881.....	23,575,450.00	662,206.97		24,237,656.97	415,162.70	130,349.36	284,813.34
Funded loan of 1907.....	1,500,000.00	125,558.26		1,625,558.26	15,000.00	10,191.74	4,808.26
<b>Total.....</b>	<b>73,652,900.00</b>	<b>2,795,320.42</b>		<b>76,448,220.42</b>	<b>2,203,806.45</b>	<b>935,951.60</b>	<b>1,267,854.85</b>
<b>JUNE 30, 1881.</b>							
Five-twenties of 1862.....	3,000.00			3,000.00	210.00	80.22	129.78
Five-twenties of June, 1864.....	50.00			50.00	3.50	.25	3.25
Five-twenties of 1865.....	100.00			100.00	7.00	1.74	5.26
Loan of February, 1861.....	7,775,000.00	51,277.58		7,826,277.58	462,390.00	160,072.88	302,317.12
Loan of July and August, 1861.....	16,712,450.00	488,876.11		17,201,326.11	1,002,747.00	200,043.95	802,703.05

Loans of March, 1863.....	7,057,100.00	199,514.62	7,256,614.62	361,315.50	83,330.51	277,984.09
Oregon war debt.....	54,250.00	1,408.65	55,658.65	2,584.50	551.11	2,033.39
Funded loan of 1881.....	42,769,400.00	320,171.82	43,089,571.82	1,106,474.15	263,342.94	843,130.21
<b>Total.....</b>	<b>74,371,350.00</b>	<b>1,061,248.78</b>	<b>75,432,598.78</b>	<b>2,935,731.65</b>	<b>707,423.60</b>	<b>2,228,308.05</b>
<b>JUNE 30, 1882.</b>						
Loan of July and August, 1861, continued at 3½ per cent.....	55,215,850.00		55,215,850.00	1,368,894.64	579,493.12	789,401.50
Loan of March, 1863, continued at 3½ per cent.....	2,637,850.00		2,637,850.00	91,701.75	25,771.80	65,929.95
Funded loan of 1881, continued at 3½ per cent.....	1,000.00		1,000.00	23.33	2.78	29.55
Funded loan of 1881.....	2,224,450.00		2,224,450.00	115,717.53	6,771.83	108,945.70
<b>Total.....</b>	<b>60,079,150.00</b>		<b>60,079,150.00</b>	<b>1,576,337.23</b>	<b>612,039.53</b>	<b>964,297.70</b>
<b>JUNE 30, 1883.</b>						
Five-twenties of 1862.....	100.00		100.00	5.50	14.18	8.68
Funded loan of 1881.....	41,300.00		41,300.00	1,716.06	138.13	1,578.53
Loan of July and August, 1861, continued at 3½ per cent.....	661,751.00		661,750.00	20,760.25	5,293.40	15,466.85
Loan of March, 1863, continued at 3½ per cent.....	34,128,151.00		34,128,150.00	1,171,034.37	186,913.66	984,120.71
Funded loan of 1881, continued at 3½ per cent.....	10,019,401.00		10,019,400.00	233,862.12	137,402.11	96,460.01
<b>Total.....</b>	<b>44,850,700.00</b>		<b>44,850,700.00</b>	<b>1,427,378.90</b>	<b>329,761.48</b>	<b>1,097,617.42</b>
<b>JUNE 30, 1884.</b>						
Five-twenties of 1862.....	200.00		200.00	9.50	13.35	3.85
Funded loan of 1881.....	5,200.00		5,200.00	187.08	164.24	22.84
Loan of March, 1863, continued at 3½ per cent.....	422,550.00		422,550.00	14,789.25	2,823.94	11,965.31
Loan of July and August, 1861, continued at 3½ per cent.....	566,250.00		566,250.00	19,818.75	7,669.86	12,748.89
Funded loan of 1881, continued at 3½ per cent.....	33,221,450.00		33,221,450.00	1,018,176.97	276,923.93	741,253.04
Loan of July 12, 1882.....	12,553,950.00		12,553,950.00	240,130.13	31,884.61	208,245.52
<b>Total.....</b>	<b>46,769,600.00</b>		<b>46,769,600.00</b>	<b>1,293,111.68</b>	<b>318,879.93</b>	<b>974,231.75</b>
<b>JUNE 30, 1885.</b>						
Five-twenties of 1862.....	4,000.00		4,000.00	80.00	701.96	616.96
Five-twenties of 1864.....	100.00		100.00	4.00	49	3.51
Funded loan of 1881.....	1,100.00		1,100.00	36.67	50.51	13.84
Loan of July and August, 1861, continued at 3½ per cent.....	52,250.00		52,250.00	1,269.62	588.85	680.77
Loan of March, 1863, continued at 3½ per cent.....	18,000.00		18,000.00	499.62	87.92	411.70
Funded loan of 1881, continued at 3½ per cent.....	230,500.00		230,500.00	5,347.70	1,416.28	3,931.42
Loan of July 12, 1882.....	45,282,200.00		45,282,200.00	1,153,460.88	268,821.51	884,639.57
<b>Total.....</b>	<b>45,588,150.00</b>		<b>45,588,150.00</b>	<b>1,100,703.49</b>	<b>271,667.32</b>	<b>889,036.17</b>

TABLE E.—STATEMENT SHOWING THE PURCHASE AND REDEMPTION OF BONDS ON ACCOUNT OF THE SINKING FUND, ETC.—Continued.

Year ended—	Principal redeemed.	Premium paid.	Net cost in currency.	Net cost estimated in gold.	Interest due at close of fiscal year.	Accrued interest paid in coin.	Balance of interest due at close of fiscal year.
<b>JUNE 30, 1886.</b>							
Oregon war debt.....	\$100.00			\$100.00	\$1.50	\$18.00	\$16.50
Loan of July and August, 1861.....	2,500.00			2,500.00	53.25	99.00	45.75
Loan of 1863.....	1,100.00			1,100.00	31.50	33.00	1.50
Five-twenties of 1862.....	67,500.00			67,500.00	1,425.00	14,399.00	12,974.00
Five-twenties of 1864.....	4,300.00			4,300.00	85.25	31.14	54.11
Five-twenties of 1865.....	300.00			300.00	6.00	2.02	3.98
Ten-forties of 1864.....	14,250.00			14,250.00	356.25	278.80	77.45
Consols of 1863.....	15,900.00			15,900.00	419.25	842.29	423.04
Consols of 1867.....	26,950.00			26,950.90	662.25	2,070.75	1,408.50
Consols of 1868.....	12,250.00			12,250.00	203.25	570.04	366.79
Funded loan of 1881.....	49,800.00			49,800.00	826.50	868.55	42.05
Loan of 1882.....	44,044,800.00			44,044,800.00	435,942.00	220,017.44	215,324.57
Loan of 1863, continued at $3\frac{1}{2}$ per cent.....	4,100.00			4,100.00	123.00	31.32	91.68
Loan of July and August, 1861, continued at $3\frac{1}{2}$ per cent.....	96,750.00			96,750.00	2,848.50	1,560.76	1,287.74
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.....	190,750.00			190,750.00	4,704.13	1,065.34	3,638.79
<b>Total.....</b>	<b>44,531,350.00</b>			<b>44,531,350.00</b>	<b>447,687.64</b>	<b>242,487.45</b>	<b>205,200.19</b>
<b>JUNE 30, 1887.</b>							
Loan of 1882.....	47,748,750.00			47,748,750.00	1,375,053.00	223,076.38	1,151,976.62
Ten-forties of 1864.....	1,300.00			1,300.00	84.17	119.50	35.33
Funded loan of 1881.....	3,100.00			3,100.00	110.83	166.80	55.97
Loan of July and August, 1861.....	28,700.00			28,700.00	1,722.00	861.00	861.00
Five-twenties of 1862.....	650.00			650.00	45.50	58.12	12.62
Five-twenties of 1865.....	8,000.00			8,000.00	560.00	473.92	86.08
Loan of February, 1861.....	2,000.00			2,000.00	120.00	60.00	60.00
Loan of 1863.....	13,400.00			13,400.00	804.00	402.00	402.00
Consols of 1865.....	18,200.00			18,200.00	1,092.00	2,147.16	1,055.16
Consols of 1867.....	34,000.00			34,000.00	2,040.00	3,333.69	1,293.69
Consols of 1868.....	500.00			500.00	30.00	270.25	240.25
Loans of July and August, 1861, continued at $3\frac{1}{2}$ per cent.....	1,500.00			1,500.00	52.50	22.58	29.92
Loan of 1863, continued at $3\frac{1}{2}$ per cent.....	8,500.00			8,500.00	297.50	60.31	237.19
Funded loan of 1881, continued at $3\frac{1}{2}$ per cent.....	25,600.00			25,600.00	926.33	213.17	713.16
<b>Total.....</b>	<b>47,894,200.00</b>			<b>47,894,200.00</b>	<b>1,383,537.83</b>	<b>231,864.88</b>	<b>1,151,672.95</b>



JUNE 30, 1888.							
Loan of 1882.....	18,880,500.00			18,880,500.00	660,630.00	94,660.88	565,969.12
Funded loan of 1891.....	19,455,400.00	\$1,555,966.17		21,011,366.17	794,247.00	95,098.43	699,148.57
Funded loan of 1907.....	5,389,250.00	1,296,049.71		6,685,299.71	203,293.00	43,817.79	159,475.21
Total.....	43,725,150.00	2,852,015.88		46,577,165.88	1,658,170.00	233,577.10	1,424,592.90
JUNE 30, 1889.							
Oregon war debt.....	1,150.00			1,150.00	69.00	39.00	30.00
Loan of July and August, 1861.....	500.00			500.00	30.00	15.00	15.00
Loan of 1882.....	57,900.00			57,900.00	1,709.25	354.94	1,354.31
Loan of July and August, 1861, continued at 2½ per cent.....	3,000.00			3,000.00	105.00	20.42	84.58
Loan of 1863, continued at 3½ per cent.....	100.00			100.00	3.50	.91	2.59
Funded loan of 1891.....	12,153,850.00	844,918.01		12,998,768.01	480,076.12	39,397.68	440,678.44
Funded loan of 1907.....	26,839,650.00	7,672,222.29		34,511,872.29	1,011,368.00	180,452.69	830,915.31
Total.....	39,056,150.00	8,517,140.30		47,573,290.30	1,493,360.87	220,280.64	1,273,080.23
JUNE 30, 1890.							
Loan of 1882.....	4,050.00			4,050.00	119.25	11.39	107.86
Loan of July and August, 1861, continued at 3½ per cent.....	1,000.00			1,000.00	35.00	16.88	18.12
Funded loan of 1881.....	3,000.00			3,000.00	137.50	109.14	28.36
Funded loan of 1891.....	12,136,750.00	710,666.79		12,847,416.79	537,523.68	69,588.99	467,934.69
Funded loan of 1907.....	27,695,600.00	7,536,058.37		35,231,658.37	1,045,804.50	156,655.13	889,149.37
Total.....	39,840,400.00	8,246,725.16		48,087,125.16	1,583,619.93	226,381.53	1,357,238.40
JUNE 30, 1891.							
Loan of 1882.....	6,300.00			6,300.00	183.00	44.76	138.24
Loan of July and August, 1861.....	950.00			950.00	57.00	28.50	28.50
Loan of 1863.....	100.00			100.00	6.00	3.00	3.00
Funded loan of 1891.....	27,860,400.00	69,945.63		27,930,345.63	1,075,088.24	1,156,413.38	81,325.14
Funded loan of 1907.....	16,134,000.00	3,790,140.65		19,924,140.65	645,641.50	54,310.28	591,331.22
Total.....	44,001,750.00	3,860,086.28		47,861,836.28	1,720,975.74	1,210,799.92	510,175.82
Grand total.....	789,527,300.00	43,998,454.43	\$157,677,967.61	811,275,444.21	28,363,738.91	8,059,648.40	20,304,090.51

TABLE F.—SINKING FUND ACCOUNT FOR FISCAL YEAR 1891.

Dr.				Cr.
July 1, 1890..	To 1 per cent on the principal of the public debt on June 30, 1890, less coin and currency certificates held in cash and cash available for reduction of the debt, viz, \$1,933,819,639.19.....	\$10,338,196.39	June 30, 1891	By balance from last year.....
				By principal of bonded debt redeemed in 1891.....
				By accrued interest thereon.....
				Premium on bonds purchased.....
June 30, 1891.	To interest on redemption prior to fiscal year 1891.....	37,017,867.86		By fractional currency and notes redeemed in 1891.....
	To interest on \$44,006,111.37, amount of debt "paid" during fiscal year 1891.....	1,721,237.12		By accrued interest thereon.....
				By balance.....
		49,077,301.37		
				49,077,301.37

TABLE G.—STATEMENT OF THIRTY-YEAR 6 PER CENT BONDS (INTEREST PAYABLE JANUARY AND JULY) ISSUED TO THE SEVERAL PACIFIC RAILWAY COMPANIES UNDER THE ACTS OF JULY 1, 1862 (12 STATUTES, 492), AND JULY 2, 1864 (13 STATUTES, 359).

Railway companies.	Amount of bonds outstanding.	Amount of interest accrued and paid to date.	Amount of interest due, as per Register's schedule.	Total interest paid by the United States.	Repayment of interest by transportation of mails, troops, etc.	Balance due the United States on interest account, deducting repayments.
January 1, 1891:						
Central Pacific.....	\$25,885,120.00	\$34,324,305.67	\$776,553.60	\$35,100,859.27	\$6,176,358.31	\$28,924,500.96
Kansas Pacific.....	6,303,000.00	8,776,593.09	189,090.00	8,965,683.09	3,855,098.25	5,110,584.84
Union Pacific.....	27,236,512.00	36,397,185.45	817,095.36	37,214,280.81	12,561,100.39	24,653,180.42
Central Branch Union Pacific.....	1,600,000.00	2,221,808.26	48,000.00	2,269,808.26	448,710.65	1,821,097.61
Western Pacific.....	1,970,560.00	2,495,884.14	59,116.80	2,555,000.94	9,367.00	2,545,633.94
Sioux City and Pacific.....	1,628,320.00	2,148,191.89	48,849.60	2,197,041.49	170,739.59	2,026,301.90
	64,623,512.00	86,363,968.50	1,938,705.36	88,302,673.86	23,221,374.19	65,081,299.67
July 1, 1891:						
Central Pacific.....	25,885,120.00	35,100,859.27	776,553.60	35,877,412.87	6,260,644.40	29,616,768.47
Kansas Pacific.....	6,303,000.00	8,965,683.09	189,090.00	9,154,773.09	3,915,214.94	5,239,558.15
Union Pacific.....	27,236,512.00	37,214,280.81	817,095.36	38,031,376.17	12,801,950.86	25,229,425.31
Central Branch Union Pacific.....	1,600,000.00	2,269,808.26	48,000.00	2,317,808.26	471,206.16	1,846,602.10
Western Pacific.....	1,970,560.00	2,555,000.94	59,116.80	2,614,117.74	9,317.00	2,604,750.74
Sioux City and Pacific.....	1,628,320.00	2,197,041.49	48,849.60	2,245,891.09	176,464.74	2,069,426.35
	64,623,512.00	88,302,673.86	1,938,705.36	90,241,379.22	23,634,848.10	66,606,531.12

# CHANGES IN INTEREST-BEARING DEBT.

CHII

TABLE II.—STATEMENT SHOWING THE CHANGES IN THE INTEREST-BEARING DEBT OF THE UNITED STATES DURING THE YEAR ENDED OCTOBER 31, 1891.

Title of loan.	Rate of interest.	Outstanding Nov. 1, 1890.	Increase during the year.	Decrease during the year.	Outstanding Nov. 1, 1891.
	<i>Per cent.</i>				
Funded loan of 1891.....	4½	\$63, 979, 850		\$38, 615, 350	
Funded loan of 1891, continued.....	2				\$25, 364, 500
Funded loan of 1907.....	4	563, 203, 850	*\$15, 150	8, 645, 850	559, 573, 150
Refunding certificates.....	4	99, 690		10, 620	89, 070
Total.....		632, 283, 390	15, 150	47, 271, 820	585, 026, 720

\* See statement which follows, showing conversions of refunding certificates, for an explanation of the increase during the year in the interest-bearing debt.

Since November 1, 1890, refunding certificates issued in 1879, under the act of February 26, 1879, have been presented for conversion into 4 per cent bonds as follows:

Principal.....	\$10, 620. 00
Accrued interest thereon.....	5, 164. 00
Total.....	15, 784. 00

For which settlement was made as follows:

Four per cent bonds issued on account of principal.....	\$10, 620
Four per cent bonds issued on account of accrued interest.....	4, 530
	15, 150. 00
Interest paid in cash.....	634. 00
Total as above.....	15, 784. 00

The certificates still outstanding amount to \$89,070.

The reduction in the annual interest-charge, by reason of the changes during the year ended October 31, 1891, is as follows:

On bonds retired by purchase or redemption.....	\$2, 083, 524. 75
On bonds continued at 2 per cent.....	634, 112. 50
	2, 717, 637. 25
Deduct the interest on \$4,530 4 per cent bonds issued.....	181. 20
Net reduction.....	2, 717, 456. 05

In addition to the purchases and redemptions of 4 and 4½ per cent bonds there were redeemed \$95,850 United States bonds and seven-thirty notes upon which interest had ceased. The total net reduction of the bonded indebtedness of the United States during the year ended October 31, 1891, was, therefore, \$47,357,050.

# CIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED.

JULY 1, 1860.

[Population, 31,443,321; circulation per capita, \$13.85.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Specie.....	\$235,000,000	\$6,695,225	\$228,304,775
State-bank notes.....	207,102,477	.....	207,102,477
	442,102,477	6,695,225	435,407,252

JULY 1, 1861.

[Population, 32,064,000; circulation per capita, \$13.98.]

Specie.....	250,000,000	3,600,000	246,400,000
State-bank notes.....	202,005,767	.....	202,005,767
	452,005,767	3,600,000	448,405,767

JULY 1, 1862.

[Population, 32,704,000; circulation per capita, \$10.23.]

State-bank notes.....	183,792,079	.....	183,792,079
United States notes.....	96,620,000	23,754,335	72,865,665
Demand notes.....	53,040,000	.....	53,040,000
	333,452,079	23,754,335	309,697,744
Add: Specie in circulation on the Pacific coast.....	.....	.....	25,000,000
			334,697,744

JULY 1, 1863.

[Population, 33,365,000; circulation per capita, \$17.84.]

Fractional currency.....	20,192,456	4,308,074	15,884,382
State-bank notes.....	238,677,218	.....	238,677,218
United States notes.....	387,646,589	75,165,171	312,481,418
Demand notes.....	3,351,020	.....	3,351,020
	649,867,283	79,473,245	570,394,038
Add: Specie in circulation on the Pacific coast.....	.....	.....	25,000,000
			595,394,038

JULY 1, 1864.

[Population, 34,046,000; circulation per capita, \$19.67.]

Fractional currency.....	22,894,877	3,762,376	19,132,501
State-bank notes.....	179,157,717	.....	179,157,717
United States notes.....	447,300,203	32,184,213	415,115,990
National-bank notes.....	31,235,270	.....	31,235,270
	680,588,067	35,946,589	644,641,478
Add: Specie in circulation on the Pacific coast.....	.....	.....	25,000,000
			669,641,478

# AMOUNT OF MONEY IN THE TREASURY, ETC.

CV

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1865.

[Population, 34,748,000; circulation per capita, \$20.57.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Fractional currency.....	\$25,005,829	\$3,277,074	\$21,728,755
State-bank notes.....	142,919,638		142,919,638
United States notes.....	431,066,428	52,149,686	378,916,742
National-bank notes.....	146,137,860		146,137,860
	745,129,755	55,426,760	689,702,995
Add: Specie in circulation on the Pacific coast.....			25,000,000
			714,702,995

JULY 1, 1866.

[Population, 35,469,000; circulation per capita, \$18.99.]

State-bank notes.....	19,996,163		19,996,163
Fractional currency.....	27,070,877	2,383,514	24,687,063
United States notes.....	400,780,306	72,988,001	327,792,305
National-bank notes.....	281,479,908	5,467,195	276,012,713
	729,327,254	80,839,010	648,488,244
Add: Specie in circulation on the Pacific coast.....			25,000,000
			673,488,244

JULY 1, 1867.

[Population, 36,211,000; circulation per capita, \$18.28.]

State-bank notes.....	4,484,112		4,484,112
Fractional currency.....	28,307,524	2,001,230	26,306,294
United States notes.....	371,783,597	52,345,895	319,437,702
National-bank notes.....	298,625,379	11,861,418	286,763,961
	703,200,612	66,208,543	636,992,069
Add: Specie in circulation on the Pacific coast.....			25,000,000
			661,992,069

JULY 1, 1868.

[Population, 36,973,000; circulation per capita, \$18.39.]

State-bank notes.....	3,163,771		3,163,771
Fractional currency.....	32,626,952	3,627,600	28,999,352
United States notes.....	356,000,000	27,428,335	328,571,665
National-bank notes.....	299,762,855	5,393,982	294,368,873
	691,553,578	36,449,917	655,103,661
Add: Specie in circulation on the Pacific coast.....			25,000,000
			680,103,661

JULY 1, 1869.

[Population, 37,756,000; circulation per capita, \$17.60.]

State-bank notes.....	2,558,874		2,558,874
Fractional currency.....	32,114,637	1,672,398	30,442,239
United States notes.....	355,935,194	41,233,100	314,702,094
National-bank notes.....	299,742,475	7,992,791	291,749,684
	690,351,180	50,898,289	639,452,891
Add: Specie in circulation on the Pacific coast.....			25,000,000
			664,452,891

CVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1870.

[Population, 38,588,371; circulation per capita, \$17.50.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
State-bank notes .....	\$2, 222, 793	.....	\$2, 222, 793
Fractional currency .....	39, 878, 684	\$5, 499, 402	34, 379, 282
United States notes .....	356, 000, 000	31, 037, 362	324, 962, 638
National-bank notes .....	299, 766, 984	11, 118, 903	288, 648, 081
	697, 868, 461	47, 655, 667	650, 212, 794
Add: Specie in circulation on the Pacific coast.....			25, 000, 000
			675, 212, 794

JULY 1, 1871.

[Population, 39,555,000; circulation per capita, \$18.10.]

State-bank notes .....	1, 968, 058	.....	1, 968, 058
Fractional currency .....	40, 582, 875	6, 136, 570	34, 446, 305
United States notes .....	356, 000, 000	12, 931, 030	343, 068, 970
National-bank notes .....	318, 261, 241	6, 855, 569	311, 405, 672
	716, 812, 174	25, 923, 169	690, 889, 005
Add: Specie in circulation on the Pacific coast.....			25, 000, 000
			715, 889, 005

JULY 1, 1872.

[Population, 40,596,000; circulation per capita, \$18.19.]

State-bank notes .....	1, 700, 935	.....	1, 700, 935
Fractional currency .....	40, 855, 835	4, 452, 906	36, 402, 929
United States notes .....	357, 500, 000	11, 331, 320	346, 168, 680
National-bank notes .....	337, 664, 795	8, 627, 790	329, 037, 005
	737, 721, 565	24, 412, 016	713, 309, 549
Add: Specie in circulation on the Pacific coast.....			25, 000, 000
			738, 309, 549

JULY 1, 1873.

[Population, 41,677,000; circulation per capita, \$18.04.]

State-bank notes .....	1, 379, 184	.....	1, 379, 184
Fractional currency .....	44, 799, 365	6, 723, 360	38, 076, 005
United States notes .....	356, 000, 000	7, 535, 855	348, 464, 145
National-bank notes .....	347, 267, 061	8, 304, 586	338, 962, 475
	749, 445, 610	22, 563, 801	726, 881, 809
Add: Specie in circulation on the Pacific coast.....			25, 000, 000
			751, 881, 809

JULY 1, 1874.

[Population, 42,796,000; circulation per capita, \$18.13.]

State-bank notes .....	1, 162, 453	.....	1, 162, 453
Fractional currency .....	45, 881, 296	7, 647, 714	38, 233, 582
United States notes .....	382, 000, 000	10, 578, 548	371, 421, 452
National-bank notes .....	351, 981, 032	11, 715, 488	340, 265, 544
	781, 024, 781	29, 941, 750	751, 083, 031
Add: Specie in circulation on the Pacific coast.....			25, 000, 000
			776, 083, 031

# AMOUNT OF MONEY IN THE TREASURY, ETC.

CVII

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1875.

[Population, 43,951,000; circulation per capita, \$17.16.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
State-bank notes .....	\$964,497		\$964,497
Fractional currency .....	42,129,424	\$4,224,854	37,904,570
United States notes .....	375,771,580	26,085,245	349,686,335
National-bank notes .....	354,408,008	13,861,463	340,546,545
	773,273,509	44,171,562	729,101,947
Add: Specie in circulation on the Pacific coast.....			25,000,000
			754,101,947

JULY 1, 1876.

[Population, 45,137,000; circulation per capita, \$16.12.]

State-bank notes .....	1,047,335		1,047,335
Subsidiary silver .....	27,418,734	6,363,606	21,055,128
Fractional currency .....	34,446,595	1,507,750	32,938,845
United States notes .....	369,772,284	38,324,906	331,447,378
National-bank notes .....	332,998,336	16,877,634	316,120,702
	765,683,284	63,073,896	702,609,388
Add: Specie in circulation on the Pacific coast.....			25,000,000
			727,609,388

The amount of subsidiary silver in circulation, according to the records of the Department, was \$26,055,128, but for the sake of uniformity \$5,000,000 of this amount is deducted and stated as a part of the specie in circulation on the Pacific coast as heretofore.

JULY 1, 1877.

[Population, 46,353,000; circulation per capita, \$15.58.]

Subsidiary silver .....	40,837,506	2,952,653	37,884,853
Fractional currency .....	20,403,137	161,476	20,241,661
United States notes .....	359,764,332	21,864,988	337,899,344
National-bank notes .....	317,048,872	15,759,847	301,289,025
	738,053,847	40,738,964	697,314,883
Add: Specie in circulation on the Pacific coast.....			25,000,000
			722,314,883

JULY 1, 1878.

[Population, 47,598,000; circulation per capita, \$15.32.]

Standard silver dollars, including bullion in Treasury	16,269,079	15,059,828	1,209,251
Subsidiary silver .....	60,778,828	6,860,506	53,918,322
Silver certificates .....	1,462,000	1,455,500	7,080
Fractional currency .....	16,547,769	180,044	16,367,725
United States notes .....	346,681,016	25,775,121	320,905,895
National-bank notes .....	324,514,284	12,789,923	311,724,361
	766,253,576	62,120,942	704,132,634
Add: Specie in circulation on the Pacific coast.....			25,000,000
			729,132,634

CVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1879.

[Population, 48,866,000; circulation per capita, \$16.75.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury .....	\$245,741,837	\$135,236,475	\$110,505,362
Standard silver dollars, including bullion in Treasury .....	41,276,356	33,239,917	8,036,439
Subsidiary silver.....	70,249,985	8,903,401	61,346,584
Gold certificates.....	15,413,700	133,880	15,279,820
Silver certificates.....	2,466,950	2,052,470	414,480
United States notes .....	346,681,016	45,036,904	301,644,112
National-bank notes.....	329,691,697	8,286,701	321,404,996
	1,051,521,541	232,889,748	818,631,793

JULY 1, 1880.

[Population, 50,155,783; circulation per capita, \$19.41.]

Gold coin, including bullion in Treasury .....	\$351,841,206	\$126,145,427	\$225,695,779
Standard silver dollars, including bullion in Treasury .....	69,660,408	49,549,851	20,110,557
Subsidiary silver.....	72,862,270	24,350,482	48,511,788
Gold certificates.....	8,004,600	40,700	7,963,900
Silver certificates.....	12,374,270	6,584,701	5,789,569
United States notes .....	346,681,016	18,785,559	327,895,457
National-bank notes.....	344,505,427	7,090,249	337,415,178
	1,205,929,197	232,546,969	973,382,228

JULY 1, 1881.

[Population, 51,316,000; circulation per capita, \$21.71.]

Gold coin, including bullion in Treasury .....	\$478,484,538	\$163,171,661	\$315,312,877
Standard silver dollars, including bullion in Treasury .....	95,297,083	65,954,671	29,342,412
Subsidiary silver.....	74,087,061	27,247,697	46,839,364
Gold certificates.....	5,782,920	23,400	5,759,520
Silver certificates.....	51,166,530	12,055,801	39,110,729
United States notes .....	346,681,016	18,554,092	328,126,924
National-bank notes.....	355,042,675	5,296,382	349,746,293
	1,406,541,823	292,303,704	1,114,238,119

JULY 1, 1882.

[Population, 52,495,000; circulation per capita, \$22.37.]

Gold coin, including bullion in Treasury .....	\$506,757,715	\$148,506,390	\$358,251,325
Standard silver dollars, including bullion in Treasury .....	122,788,544	90,384,724	32,403,820
Subsidiary silver.....	74,428,580	28,048,631	46,379,949
Gold certificates.....	5,037,120	8,100	5,029,020
Silver certificates.....	66,096,710	11,590,620	54,506,090
United States notes .....	346,681,016	21,425,589	325,255,427
National-bank notes.....	358,742,034	6,277,246	352,464,788
	1,480,531,719	306,241,300	1,174,290,419



**AMOUNT OF MONEY IN THE TREASURY, ETC.**

**CIX**

**TABLE I.—STATEMENTS SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.**

**JULY 1, 1883.**

[Population, 53,693,000; circulation per capita, \$22.91.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury.....	\$542, 732, 063	\$198, 078, 568	\$344, 653, 495
Standard silver dollars, including bullion in Treasury.....	152, 047, 685	116, 396, 235	35, 651, 450
Subsidiary silver.....	74, 960, 300	28, 486, 001	46, 474, 299
Gold certificates.....	82, 378, 640	22, 571, 270	59, 807, 370
Silver certificates.....	88, 616, 831	15, 996, 145	72, 620, 686
United States notes.....	346, 681, 016	23, 438, 839	323, 242, 177
National-bank notes.....	356, 073, 281	8, 217, 062	347, 856, 219
	<b>1, 643, 489, 816</b>	<b>413, 184, 120</b>	<b>1, 230, 305, 696</b>

**JULY 1, 1884.**

[Population, 54,911,000; circulation per capita, \$22.65.]

Gold coin, including bullion in Treasury.....	\$545, 500, 797	\$204, 876, 594	\$340, 624, 203
Standard silver dollars, including bullion in Treasury.....	180, 306, 614	139, 616, 414	40, 690, 200
Subsidiary silver.....	75, 261, 528	29, 600, 720	45, 660, 808
Gold certificates.....	98, 392, 660	27, 246, 020	71, 146, 640
Silver certificates.....	119, 811, 691	23, 384, 680	96, 427, 011
United States notes.....	346, 681, 016	27, 993, 802	318, 687, 214
National-bank notes.....	339, 499, 883	8, 809, 990	330, 689, 893
	<b>1, 705, 454, 189</b>	<b>461, 528, 220</b>	<b>1, 243, 925, 969</b>

**JULY 1, 1885.**

[Population, 56,148,000; circulation per capita, \$23.02.]

Gold coin, including bullion in Treasury.....	\$588, 697, 036	\$247, 028, 625	\$341, 668, 411
Standard silver dollars, including bullion in Treasury.....	208, 538, 967	169, 451, 998	39, 086, 969
Subsidiary silver.....	74, 939, 820	31, 236, 899	43, 702, 921
Gold certificates.....	140, 823, 140	13, 593, 410	126, 229, 730
Silver certificates.....	139, 901, 646	28, 370, 700	101, 530, 946
United States notes.....	346, 681, 016	15, 462, 379	331, 218, 637
National-bank notes.....	318, 576, 711	9, 945, 710	308, 631, 001
	<b>1, 817, 658, 336</b>	<b>525, 089, 721</b>	<b>1, 292, 568, 615</b>

**JULY 1, 1886.**

[Population, 57,404,000; circulation per capita, \$21.82.]

Gold coin, including bullion in Treasury.....	\$590, 774, 461	\$232, 554, 886	\$358, 219, 575
Standard silver dollars, including bullion in Treasury.....	237, 191, 906	184, 523, 283	52, 668, 623
Subsidiary silver.....	75, 060, 937	28, 886, 947	46, 173, 990
Gold certificates.....	131, 174, 245	55, 129, 870	76, 044, 375
Silver certificates.....	115, 977, 675	27, 861, 450	88, 116, 225
United States notes.....	346, 681, 016	22, 868, 317	323, 812, 699
National-bank notes.....	311, 699, 454	4, 034, 416	307, 665, 038
	<b>1, 808, 559, 694</b>	<b>555, 859, 169</b>	<b>1, 252, 700, 525</b>

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1887.

[Population, 58,680,000; circulation per capita, \$22.45.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury .....	\$654,520,335	\$277,970,654	\$376,540,681
Standard silver dollars, including bullion in Treasury ..	277,445,767	221,897,046	55,548,721
Subsidiary silver .....	75,547,799	26,963,934	48,583,865
Gold certificates .....	121,486,817	30,261,380	91,225,437
Silver certificates .....	145,543,150	3,425,133	142,118,017
United States notes .....	346,681,016	20,013,797	326,667,219
National-bank notes .....	279,217,788	2,362,585	276,855,203
	1,900,442,672	582,903,529	1,317,539,143

JULY 1, 1888.

[Population, 59,974,000; circulation per capita, \$22.88.]

Gold coin, including bullion in Treasury .....	\$705,818,855	\$314,704,822	\$391,114,033
Standard silver dollars, including bullion in Treasury ..	310,166,459	254,639,063	55,527,396
Subsidiary silver .....	76,406,376	26,044,062	50,362,314
Gold certificates .....	142,023,150	20,928,500	121,094,650
Silver certificates .....	229,491,772	28,732,115	200,759,657
United States notes .....	346,681,016	38,680,976	308,000,040
National-bank notes .....	252,368,321	7,055,541	245,312,780
	2,062,955,949	690,785,079	1,372,170,870

JULY 1, 1889.

[Population, 61,289,000; circulation per capita, \$22.52.]

Gold coin, including bullion in Treasury .....	\$680,063,505	\$303,581,937	\$376,481,568
Standard silver dollars, including bullion in Treasury ..	343,947,093	289,489,794	54,457,299
Subsidiary silver .....	76,601,836	25,124,672	51,477,164
Gold certificates .....	154,048,552	36,918,823	117,130,229
Silver certificates .....	262,629,746	5,474,181	257,155,565
United States notes .....	346,681,016	30,241,825	316,439,191
National-bank notes .....	211,378,963	4,153,330	207,220,633
	2,075,350,711	694,989,062	1,380,361,649

JULY 1, 1890.

[Population, 62,622,250; circulation per capita, \$22.82.]

Gold coin, including bullion in Treasury .....	\$695,563,029	\$321,304,106	\$374,258,923
Standard silver dollars, including bullion in Treasury ..	380,083,304	323,804,655	56,278,749
Subsidiary silver .....	76,825,305	22,792,718	54,032,587
Gold certificates .....	157,562,979	26,732,120	130,830,859
Silver certificates .....	301,539,751	3,983,513	297,556,238
United States notes .....	346,681,016	11,992,039	334,688,977
National-bank notes .....	185,970,775	4,365,838	181,604,937
	2,144,226,159	714,974,889	1,429,251,270

## AMOUNT OF MONEY IN THE TREASURY, ETC.

CXI

TABLE I.—STATEMENT SHOWING THE AMOUNTS OF MONEY IN THE UNITED STATES, IN THE TREASURY AND IN CIRCULATION, ON THE DATES SPECIFIED—Continued.

JULY 1, 1891.

[Population, 63,975,000; circulation per capita, \$23.41.]

	General stock coined or issued.	In Treasury.	Amount in circulation.
Gold coin, including bullion in Treasury .....	\$646,582,852	\$239,263,689	\$407,319,163
Standard silver dollars, including bullion in Treasury ..	438,753,502	379,927,323	58,826,179
Subsidiary silver.....	77,848,700	19,629,480	58,219,220
Gold certificates.....	152,436,429	32,423,360	120,063,069
Silver certificates.....	314,715,185	7,479,219	307,235,966
Treasury notes, Act July 14, 1890.....	50,228,417	9,879,713	40,348,704
United States notes .....	346,681,016	3,473,656	343,207,360
National-bank notes.....	167,927,974	5,706,928	162,221,046
	2,195,224,075	697,783,368	1,497,440,707

## RECAPITULATION.

Year.	Amount of money in United States.	Amount in cir- culation.	Population.	Money per capita.	Circulation per capita.
1860 .....	\$442,102,477	\$435,407,252	31,443,321	\$14.06	\$13.85
1861 .....	452,005,767	448,405,767	32,064,000	14.09	13.98
1862 .....	358,452,079	334,697,744	32,704,000	10.96	10.23
1863 .....	674,867,283	595,394,038	35,365,000	20.23	17.84
1864 .....	705,588,067	669,641,478	34,046,000	20.72	19.67
1865 .....	770,129,755	714,702,995	34,748,000	22.16	20.57
1866 .....	754,327,254	673,488,244	35,469,000	21.27	18.99
1867 .....	728,200,612	661,992,069	36,211,000	20.11	18.23
1868 .....	716,553,578	630,103,661	36,973,000	19.38	18.39
1869 .....	715,351,180	664,452,891	37,756,000	18.95	17.60
1870 .....	722,868,461	675,212,794	38,588,371	18.73	17.50
1871 .....	741,812,174	715,889,005	39,555,000	18.75	18.10
1872 .....	762,721,565	738,309,549	40,596,000	18.70	18.19
1873 .....	774,445,610	751,881,809	41,677,000	18.58	18.04
1874 .....	806,024,781	776,083,031	42,796,000	18.83	18.13
1875 .....	798,273,509	754,101,947	43,951,000	18.16	17.16
1876 .....	790,683,284	727,609,388	45,137,000	17.52	16.12
1877 .....	763,053,847	722,314,883	46,353,000	16.46	15.58
1878 .....	791,253,576	729,132,634	47,593,000	16.62	15.32
1879 .....	1,051,521,541	818,631,793	48,866,000	21.52	16.75
1880 .....	1,205,929,197	973,382,228	50,155,783	24.04	19.41
1881 .....	1,406,541,823	1,114,238,119	51,316,000	27.41	21.71
1882 .....	1,480,531,719	1,174,290,419	52,495,000	28.20	22.37
1883 .....	1,643,489,816	1,230,305,696	53,693,000	30.60	22.91
1884 .....	1,705,454,189	1,243,925,969	54,911,000	31.06	22.65
1885 .....	1,817,658,336	1,292,568,615	56,148,000	32.37	23.02
1886 .....	1,808,559,694	1,252,700,525	57,404,000	31.50	21.82
1887 .....	1,900,442,672	1,317,538,143	58,680,000	32.39	22.45
1888 .....	2,062,855,949	1,372,170,870	59,974,000	34.39	22.88
1889 .....	2,075,350,711	1,360,361,649	61,289,000	33.86	22.52
1890 .....	2,144,226,159	1,429,251,270	62,622,250	34.24	22.82
1891 .....	2,195,224,075	1,497,440,707	63,975,000	34.31	23.41

NOTE.—The difference between the amount of money in the country and the amount in circulation represents the money in the Treasury.

TABLE J.—STATEMENT SHOWING THE ANNUAL APPROPRIATIONS MADE BY CONGRESS FOR EACH FISCAL YEAR FROM 1884 TO 1892, INCLUSIVE.

	2d session 47th Congress. Fiscal year 1884.	1st session 48th Congress. Fiscal year 1885.	2d session 48th Congress. Fiscal year 1886.	1st session 49th Congress. Fiscal year 1887.	2d session 49th Congress. Fiscal year 1888.	1st session 50th Congress. Fiscal year 1889.	2d session 50th Congress. Fiscal year 1890.	1st session 51st Congress. Fiscal year 1891.	2d session 51st Congress. Fiscal year 1892.
To supply deficiencies for the service of the various branches of the Government.....	\$2,832,630.04	\$4,385,836.10	*\$3,332,717.30	\$13,572,882.61	\$137,000.00	\$21,190,995.61	\$14,230,479.71	\$34,137,737.96	\$38,516,227.87
For legislative, executive, and judicial expenses of the Government.....	20,763,842.55	21,556,901.65	21,495,660.70	20,809,781.46	20,772,720.67	20,924,492.42	20,865,219.93	21,073,137.47	22,027,674.75
For sundry civil expenses of the Government.....	23,713,404.22	22,346,749.74	25,961,904.12	22,650,658.49	22,369,840.96	26,316,529.85	25,527,641.65	29,760,054.47	35,459,163.99
For support of the Army.....	24,681,250.00	24,454,450.00	24,014,052.50	23,753,057.21	23,724,718.69	24,474,710.97	24,316,615.73	24,206,471.79	24,613,529.19
For the naval service.....	15,954,247.23	18,931,856.12	†21,280,766.93	16,489,556.72	25,786,847.79	19,938,281.05	21,675,374.98	23,136,035.53	31,541,645.78
For the Indian service.....	5,388,655.91	5,903,151.26	5,773,328.56	5,561,262.84	5,234,397.66	5,401,330.51	8,077,453.39	7,256,758.27	16,278,492.48
For rivers and harbors.....	14,948,300.00	14,948,300.00	14,464,900.00	14,464,900.00	22,397,616.90	22,397,616.90	22,397,616.90	25,136,295.00	2,951,200.00
For forts and fortifications.....	670,000.00	700,000.00	725,000.00	59,876.90	.....	3,972,000.00	1,233,594.00	4,232,935.00	3,774,803.00
For support of Military Academy.....	318,657.50	314,563.50	309,902.14	297,805.00	419,936.93	315,043.81	902,766.69	435,296.11	402,070.39
For service of Post-Office Department.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....	Indefinite.....
For invalid and other pensions, including deficiencies.....	\$86,575,000.00	20,810,000.00	60,000,000.00	76,075,200.00	83,152,500.00	81,758,700.00	81,758,700.00	98,457,461.00	135,214,785.00
For consular and diplomatic service.....	1,296,255.00	1,225,140.00	1,242,925.00	1,364,065.00	1,429,942.44	1,428,465.00	1,980,025.00	1,710,725.96	1,656,925.00
For service of Agricultural Department.....	405,640.00	480,190.00	580,790.00	654,715.00	1,028,730.00	1,715,826.14	1,669,770.00	1,796,502.85	3,028,153.50
For expenses of the District of Columbia.....	3,505,494.97	3,594,255.54	3,622,683.20	3,721,950.99	4,284,590.66	5,056,678.98	5,682,409.91	5,762,236.75	5,597,125.17
For miscellaneous.....	1,806,438.75	7,800,003.86	2,268,383.15	10,184,370.90	4,694,635.33	10,129,501.65	10,186,688.81	10,620,840.80	2,721,283.24
Totals.....	187,911,566.17	137,451,397.77	170,608,113.00	209,659,382.91	193,035,861.13	245,020,172.69	218,115,439.80	287,722,488.96	323,783,079.36

\* Not including \$6,150,061.98 appropriated for the naval service for six months ending June 30, 1885.  
† For six months ending December 31, 1884.

‡ Includes \$6,150,061.98 for six months ending June 30, 1885.  
§ And reappropriation of unexpended balances, estimated at \$38,000,000.  
|| And reappropriation of unexpended balances, estimated at \$66,000,000.

## NET RECEIPTS, 1891.

CXIII

TABLE K.—STATEMENT OF THE NET RECEIPTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

<i>Customs:</i>		
Quarter ended September 30, 1890.....	\$87,973,907.09	
Quarter ended December 31, 1890.....	55,444,576.81	
Quarter ended March 31, 1891.....	57,728,297.28	
Quarter ended June 30, 1891.....	38,377,424.05	
		\$219,522,205.23
<i>Internal revenue:</i>		
Quarter ended September 30, 1890.....	37,916,314.14	
Quarter ended December 31, 1890.....	37,818,198.28	
Quarter ended March 31, 1891.....	32,828,956.83	
Quarter ended June 30, 1891.....	37,122,780.19	
		145,686,249.44
<i>Sales of public lands:</i>		
Quarter ended September 30, 1890.....	1,023,621.48	
Quarter ended December 31, 1890.....	1,155,567.91	
Quarter ended March 31, 1891.....	864,749.99	
Quarter ended June 30, 1891.....	985,596.03	
		4,029,535.41
<i>Tax on circulation of national banks:</i>		
Quarter ended September 30, 1890.....	615,178.79	
Quarter ended December 31, 1890.....	7,075.72	
Quarter ended March 31, 1891.....	607,192.59	
Quarter ended June 30, 1891.....	6,595.50	
		1,236,042.60
<i>Repayment of interest by Pacific railroads:</i>		
Quarter ended September 30, 1890.....	183,805.14	
Quarter ended December 31, 1890.....	226,624.99	
Quarter ended March 31, 1891.....	233,901.60	
Quarter ended June 30, 1891.....	179,572.31	
		823,904.04
<i>Customs fees, fines, penalties, and forfeitures:</i>		
Quarter ended September 30, 1890.....	236,105.00	
Quarter ended December 31, 1890.....	286,070.07	
Quarter ended March 31, 1891.....	190,354.66	
Quarter ended June 30, 1891.....	243,592.09	
		966,121.82
<i>Fees—consular, letters patent, and lands:</i>		
Quarter ended September 30, 1890.....	868,581.97	
Quarter ended December 31, 1890.....	744,210.96	
Quarter ended March 31, 1891.....	654,928.60	
Quarter ended June 30, 1891.....	752,060.31	
		3,019,781.84
<i>Proceeds of sales of Government property:</i>		
Quarter ended September 30, 1890.....	53,247.71	
Quarter ended December 31, 1890.....	60,250.47	
Quarter ended March 31, 1891.....	50,169.70	
Quarter ended June 30, 1891.....	95,711.17	
		259,379.05
<i>Profits on coinage:</i>		
Quarter ended September 30, 1890.....	1,102,112.98	
Quarter ended December 31, 1890.....	1,785,470.17	
Quarter ended March 31, 1891.....	1,727,901.33	
Quarter ended June 30, 1891.....	3,076,507.34	
		7,701,991.82
<i>Revenues of District of Columbia:</i>		
Quarter ended September 30, 1890.....	333,950.07	
Quarter ended December 31, 1890.....	1,241,028.22	
Quarter ended March 31, 1891.....	181,205.60	
Quarter ended June 30, 1891.....	1,097,713.85	
		2,853,897.74
<i>Miscellaneous:</i>		
Quarter ended September 30, 1890.....	1,610,009.78	
Quarter ended December 31, 1890.....	1,144,946.42	
Quarter ended March 31, 1891.....	1,158,852.55	
Quarter ended June 30, 1891.....	2,590,529.57	
		6,513,338.32
Total ordinary receipts, exclusive of loans.....		392,612,447.31
Receipts from loans, certificates, and notes.....		373,208,857.75
Total receipts.....		765,821,305.06
Balance in Treasury June 30, 1890.....		691,527,403.76
Grand total.....		1,457,348,708.82

# CXIV REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

CIVIL.	
Congress.....	\$7,103,469.80
Executive.....	12,526,569.07
Judiciary.....	5,808,080.77
Government in the Territories.....	418,161.53
Subtreasuries.....	400,280.02
Public land offices.....	676,306.71
Mints and assay offices.....	211,077.27
Total civil.....	\$27,143,925.17

FOREIGN INTERCOURSE.	
Diplomatic salaries.....	556,342.97
Consular salaries.....	625,806.40
Contingent expenses of foreign missions.....	112,538.98
Contingencies of consulates.....	218,067.12
Spanish indemnity.....	28,017.54
Relief, protection, and rescuing shipwrecked American seamen.....	36,495.38
International Union of American Republics.....	31,341.00
Continental Railway Commission.....	58,004.00
International American Conference.....	57,694.41
Emergencies arising in the diplomatic and consular service.....	42,081.73
Relief of owners and crews of American whaling vessels.....	125,000.90
Miscellaneous items.....	134,234.74
Total foreign intercourse.....	2,028,715.26

MISCELLANEOUS.	
Mint establishment.....	1,181,276.08
Life-Saving Service.....	998,396.46
Revenue-Cutter Service.....	886,166.20
Steamboat Inspection Service.....	278,714.20
Engraving and printing.....	1,081,052.65
Coast and Geodetic Survey.....	479,655.14
Light-House Establishment.....	3,007,883.33
Marine-Hospital Establishment.....	520,212.07
Custom-houses, court-houses, post offices, etc.....	4,811,822.16
Pay of assistant custodians and janitors for public buildings.....	512,387.05
Fuel, lights, and water for public buildings.....	629,942.24
Furniture and heating apparatus for public buildings.....	370,957.74
Vaults, safes, locks, and plans for public buildings.....	108,596.84
Collecting revenue from customs:	
For the year 1891.....	\$6,688,457.98
For prior years.....	275,790.73
Detection and prevention of frauds upon the customs revenue.....	15,995.51
Refunding excess of deposits, etc.....	6,980,244.22
Debitures and drawbacks under customs laws.....	7,011,071.62
Compensation in lieu of moieties.....	4,925,436.50
Expenses of regulating immigration.....	12,900.14
Salaries, shipping service.....	170,597.88
Services to American vessels.....	50,543.48
Enforcement of contract-labor law.....	25,978.16
Chinese exclusion act.....	61,500.00
Revenue vessels.....	48,949.02
Interstate Commerce Commission.....	131,618.00
World's Columbian Exposition.....	222,631.10
Expenses seal fisheries in Alaska.....	169,378.31
Assessing and collecting internal revenue.....	22,117.87
Paper for internal-revenue stamps.....	4,003,475.65
Redemption of internal-revenue stamps.....	42,498.38
Punishing violations of internal-revenue laws.....	32,726.35
Refunds, reliefs, etc., under internal-revenue laws.....	32,559.01
Allowance or drawback under internal-revenue laws.....	106,083.23
Rebate of tax on tobacco.....	49,671.85
Payment of judgments, Court of Claims.....	770,082.39
Preventing the spread of epidemic diseases.....	368,128.63
Expenses of Treasury notes.....	30,308.40
Distinctive paper for United States securities.....	218,362.60
Suppressing counterfeiting and other crimes.....	49,885.71
Transportation and recoinage of coin.....	60,132.23
Propagation, etc., food fishes.....	55,294.59
Expenses under Smithsonian Institution.....	350,668.92
National Zoological Park.....	108,950.47
Contingent expenses, independent treasury.....	69,700.00
Sinking funds, Pacific railroads.....	74,493.59
Mail transportation, Pacific railroads.....	2,318,269.70
Refund of direct tax.....	1,343,881.31
District of Columbia:	11,521,496.92
Expenses, 50 per cent. payable by the United States.....	\$5,336,279.95
Water department, payable from the water fund.....	217,399.91
Special trust funds.....	81,830.75
	5,635,510.61

TABLE L.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## MISCELLANEOUS—Continued.

Buildings and grounds in Washington under Chief Engineer.....	\$180,662.49
Building for State, War, and Navy Departments.....	25,500.00
Fuel, lights, etc., State, War, and Navy Department building.....	49,998.00
Care, maintenance, etc., of Washington Monument.....	11,115.76
Statue of Gen. Lafayette.....	26,490.00
Support and treatment of destitute patients.....	18,510.76
Water supply, Washington, D. C.....	111,709.28
Department of Agriculture.....	1,797,147.16
Deficiency in the postal revenues.....	4,741,772.08
Capitol building and grounds.....	133,507.73
Building for Library of Congress.....	685,000.00
Interior Department building.....	6,386.32
Government Hospital for the Insane.....	278,594.68
Columbia Institution for the Deaf and Dumb.....	50,031.99
Freedmen's Hospital and Asylum.....	49,985.33
Howard University.....	25,800.00
National Museum.....	182,792.48
Colleges for agriculture and the mechanic arts.....	1,081,000.00
Surveying public and private lands.....	217,622.92
Contingent expenses land offices.....	205,788.01
Geological Survey.....	645,033.81
Expenses Eleventh Census.....	5,942,977.13
Hot Springs reservation, Arkansas.....	60,243.62
Deposits by individuals for surveying public lands.....	94,896.84
Repayment for lands erroneously sold.....	49,354.20
Swamp lands and swamp-land indemnity.....	41,124.14
Depredations on public timber.....	101,264.57
Protecting public lands.....	125,114.33
Five per cent. funds to States.....	514,297.14
Photolithographing for the Patent Office.....	105,292.67
Official Gazette, Patent Office.....	64,992.40
Payment of French spoliation claims.....	1,085,240.42
Miscellaneous items.....	185,047.84
Total miscellaneous.....	\$80,875,527.06

## INTERIOR DEPARTMENT.

Indians.....	8,527,469.01
Pensions.....	124,415,951.40
Total Interior Department.....	132,943,420.41

## MILITARY ESTABLISHMENT.

Pay Department.....	13,289,626.98
Pay Department, bounty and miscellaneous.....	1,316,794.71
Commissary Department.....	1,685,577.24
Quartermaster's Department.....	9,002,882.33
Medical Department.....	807,406.49
Ordnance Department.....	2,233,741.64
Armories and arsenals.....	635,876.36
Military Academy.....	236,399.14
Improving rivers and harbors.....	12,250,627.23
Damages by improvement of Fox and Wisconsin rivers.....	158,293.87
Fortifications.....	676,465.81
Construction of military posts, roads, etc.....	687,628.42
National cemeteries, roads, etc.....	231,718.17
Expenses of recruiting.....	104,841.48
Contingencies of the Army.....	16,580.57
Signal Service.....	753,284.70
Expenses of military convicts.....	5,889.36
Publication of official records of the war of the rebellion.....	199,560.38
Support of National Homes for Disabled Volunteer Soldiers.....	3,082,411.37
Support of Soldiers' Home.....	308,458.44
Soldiers' Home permanent fund and interest account.....	278,160.93
Support of military prison, Fort Leavenworth, Kans.....	76,836.45
Yellowstone National Park.....	49,999.90
Claims, reimbursements, reliefs, etc.....	607,977.05
Miscellaneous items.....	23,025.99
Total military establishment.....	48,720,065.01

CXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE L.—STATEMENT OF THE NET DISBURSEMENTS (BY WARRANTS) DURING THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

NAVAL ESTABLISHMENT.	
Pay, etc., of the Navy .....	\$7, 879, 200. 05
Contingent, Navy .....	56, 516. 66
Marine Corps .....	930, 886. 28
Naval Academy .....	274, 544. 76
Navigation .....	217, 476. 73
Ordnance .....	410, 443. 19
Equipment .....	1, 158, 810. 03
Yards and Docks .....	1, 208, 500. 88
Medicine and Surgery .....	230, 553. 15
Provisions and Clothing .....	1, 461, 192. 47
Construction and Repair .....	1, 283, 438. 85
Steam Engineering .....	670, 260. 57
Increase of the Navy .....	10, 609, 197. 15
Mileage under Graham decision .....	72, 060. 45
Commissions on new navy-yards .....	14, 515. 73
Relief of sufferers by wreck of United States steamers .....	122, 892. 77
Miscellaneous items and reliefs .....	182, 315. 43
Total .....	26, 782, 805. 15
Less repayments on account of advances .....	668, 908. 69
Total naval establishment .....	\$26, 113, 896. 46
Interest on the public debt .....	37, 547, 135. 37
Premium on purchase of bonds .....	10, 401, 220. 61
Total net ordinary expenditures .....	365, 773, 905. 35
Redemption of the public debt .....	365, 352, 470. 87
Total expenditures .....	731, 126, 376. 22
Balance in Treasury June 30, 1891 .....	726, 222, 332. 60
Graud total .....	<u><u>1, 457, 348, 708. 82</u></u>



## NET RECEIPTS AND DISBURSEMENTS, 1891.

CXVII

TABLE M.—STATEMENT OF THE NET RECEIPTS AND DISBURSEMENTS (BY WARRANTS)  
FOR THE QUARTER ENDED SEPTEMBER 30, 1891.

## RECEIPTS.

Customs .....	\$45,246,059.75
Internal revenue .....	39,083,447.18
Sales of public lands .....	908,768.41
Tax on national banks .....	604,410.83
Repayment of interest by Pacific railroads .....	143,951.08
Customs, fees, fines, penalties, and forfeitures .....	161,004.19
Fees—consular, letters patent, and lands .....	694,299.19
Proceeds of sales of Government property .....	84,163.19
Profits on coinage, etc. ....	284,126.96
Miscellaneous .....	4,029,692.87
Total net ordinary receipts .....	91,245,923.65
Issues of public debt in excess of redemption .....	24,245,187.00
Balance in the Treasury June 30, 1891 .....	726,222,332.60
Total .....	<u>\$41,713,443.25</u>

## DISBURSEMENTS.

Customs .....	5,187,008.91
Internal revenue .....	1,577,562.42
Diplomatic .....	366,239.58
Treasury .....	14,684,636.53
Judiciary .....	1,220,025.07
Interior civil .....	3,405,725.30
Total civil and miscellaneous .....	26,441,197.81
Indians .....	3,360,427.62
Pensions .....	25,440,205.71
Military establishment .....	13,337,154.95
Naval establishment .....	7,562,034.04
Interest on the public debt .....	3,705,594.76
Total net ordinary expenditures .....	79,846,674.89
Redemption of public debt in excess of issues .....	36,099,527.00
Balance in the Treasury September 30, 1891 .....	725,767,241.36
Total .....	<u>841,713,443.25</u>

# CXVIII. REPORT OF THE SECRETARY OF THE TREASURY.

TABLE N.—STATEMENT OF RECEIPTS OF THE UNITED STATES FROM MARCH 4, 1789,  
30) FROM

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1791		\$4,399,473.09				\$10,478.10
1792	\$973,905.75	3,443,070.85	\$208,942.81			9,918.65
1793	783,444.51	4,255,306.56	337,705.70			21,410.88
1794	753,661.69	4,801,065.28	274,089.62			53,277.97
1795	1,151,914.17	5,588,561.26	337,755.36			28,317.97
1796	516,442.61	6,567,987.94	475,289.00		\$4,836.13	1,169,415.98
1797	888,995.42	7,549,649.65	575,491.45		83,540.60	399,139.29
1798	1,021,899.04	7,106,061.93	644,357.95		11,963.11	58,192.81
1799	617,451.43	6,610,449.31	779,136.44			86,187.56
1800	2,161,807.77	9,080,932.73	809,396.55	\$734,233.97	443.75	152,712.10
1801	2,623,311.99	10,750,778.93	1,048,033.43	534,343.38	167,726.06	345,649.15
1802	3,295,391.00	12,438,235.74	621,898.89	206,565.44	138,628.02	1,500,505.86
1803	5,020,697.64	10,479,417.61	215,179.69	71,879.20	165,675.69	131,945.44
1804	4,825,811.60	11,098,565.33	50,941.29	50,198.44	487,526.79	139,075.53
1805	4,037,005.26	12,936,487.04	21,747.15	21,882.91	544,193.80	40,382.30
1806	3,999,388.99	14,667,698.17	20,101.45	55,763.86	765,245.73	51,121.86
1807	4,538,123.80	15,845,521.61	13,051.40	34,732.56	466,163.27	38,550.42
1808	9,643,850.07	16,363,550.58	8,190.23	19,159.21	647,939.06	21,822.85
1809	9,941,809.36	7,256,506.62	4,034.29	7,517.31	442,252.33	62,162.57
1810	3,848,056.78	8,583,309.31	7,430.63	12,448.68	696,548.82	84,476.84
1811	2,670,276.57	13,313,222.73	2,295.95	7,666.66	1,040,237.53	59,211.22
1812	3,502,305.80	8,958,777.53	4,903.06	850.22	710,427.78	126,165.17
1813	3,862,217.41	13,224,623.25	4,755.04	3,805.52	835,655.14	271,571.00
1814	5,196,542.00	5,998,772.08	1,662,984.82	2,219,497.36	1,135,971.09	164,398.81
1815	1,727,484.03	7,282,942.22	4,678,059.07	2,162,673.41	1,267,959.28	285,282.84
1816	13,106,592.88	36,306,874.88	5,124,708.31	4,253,635.09	1,717,985.03	273,782.35
1817	22,033,519.19	26,283,348.19	2,678,100.77	1,824,187.04	1,991,226.06	109,761.08
1818	14,989,465.48	17,176,385.00	955,270.20	264,333.36	2,066,564.77	57,617.71
1819	1,478,526.74	20,283,608.76	229,593.63	83,650.78	3,274,422.78	57,098.42
1820	2,079,992.38	15,005,612.15	106,200.53	31,586.82	1,635,871.61	61,338.44
1821	1,198,461.21	13,004,447.15	69,027.63	29,349.05	1,212,966.46	152,589.43
1822	1,681,592.24	17,589,761.94	67,625.71	20,961.56	1,803,581.54	452,957.19
1823	4,237,427.55	19,088,433.44	34,242.17	10,397.71	916,523.10	141,129.84
1824	9,463,922.81	17,878,325.71	34,663.37	6,201.96	984,418.15	127,603.60
1825	1,946,597.13	20,098,713.45	25,771.35	2,330.85	1,216,090.56	130,451.81
1826	5,201,650.43	23,341,331.77	21,589.98	6,638.76	1,393,785.09	94,588.66
1827	6,358,686.18	19,712,283.29	19,885.68	2,626.90	1,495,845.26	1,315,722.83
1828	6,668,286.10	23,205,523.64	17,451.54	2,218.81	1,018,308.75	65,126.49
1829	5,972,432.81	22,681,965.91	14,502.74	11,335.05	1,517,175.13	112,648.55
1830	5,755,704.79	21,922,391.39	12,160.62	16,980.59	2,329,356.14	73,227.77
1831	6,014,539.75	24,224,441.77	6,933.51	10,506.01	3,210,815.48	584,124.05
1832	4,502,914.45	28,465,237.24	11,630.65	6,791.13	2,623,381.03	270,410.61
1833	2,011,777.55	29,032,508.91	2,759.00	394.12	3,967,682.55	470,096.67
1834	11,702,905.31	16,214,957.15	4,196.09	19.80	4,857,600.69	480,812.32
1835	8,892,858.42	19,391,310.59	10,459.48	4,263.33	14,757,600.75	759,972.13
1836	26,749,803.96	23,409,940.53	370.00	728.79	24,877,179.86	2,245,902.23
1837	46,708,436.00	11,169,290.39	5,493.84	1,687.70	6,776,236.52	7,001,444.59
1838	37,327,252.69	16,158,800.36	2,467.27		3,730,945.66	6,410,348.45
1839	36,891,196.94	23,137,924.81	2,553.32	755.22	7,361,576.40	979,939.86
1840	33,157,503.68	13,499,502.17	1,682.25		3,411,818.63	2,567,112.28
1841	29,963,163.46	14,487,216.74	3,261.36		1,365,627.42	1,004,054.75
1842	28,685,111.08	18,187,908.76	495.00		1,335,797.52	451,995.97
1843*	30,521,979.44	7,046,843.91	103.25		898,158.18	285,895.92
1844	39,186,284.74	26,183,570.94	1,777.34		2,050,939.80	1,075,419.70
1845	36,742,829.62	27,528,112.70	3,517.12		2,077,022.30	361,453.68
1846	36,194,274.81	26,712,667.87	2,897.26		2,694,452.48	289,950.13
1847	38,261,959.65	23,747,864.66	375.00		2,498,355.20	220,808.30
1848	33,079,276.43	31,757,070.96	375.00		3,328,642.56	612,610.69
1849	29,416,612.45	28,346,738.82			1,688,950.55	685,379.13
1850	32,827,062.69	39,668,686.42			1,859,894.25	2,064,308.21
1851	35,871,753.31	49,017,567.92			2,352,305.30	1,185,166.11
1852	40,158,353.25	47,339,326.62			2,043,239.58	464,249.40
1853	43,338,860.02	58,931,865.52			1,667,084.99	988,081.17
1854	50,261,901.09	64,224,190.27			1,870,798.39	1,105,332.74
1855	48,591,073.41	53,025,794.21			11,497,049.07	827,731.40
1856	47,677,672.13	64,022,863.50			8,917,644.93	1,116,130.81
1857	49,108,229.80	63,875,905.05			3,829,480.64	1,259,920.88
1858	40,802,855.00	41,789,620.96			3,513,715.87	1,352,029.13
1859	35,113,334.22	49,565,824.38			1,756,687.30	1,454,596.24
1860	33,193,248.60	53,187,511.87			1,778,557.71	1,088,530.25
1861	32,979,530.78	38,582,125.64			870,658.54	1,023,515.31
1862	30,963,857.83	49,056,397.62		1,795,331.73	152,203.77	915,327.97
1863	46,965,304.87	69,059,642.40	37,640,787.95	1,485,103.61	167,617.17	3,741,794.38
1864	36,523,046.13	102,316,152.99	109,741,134.10	475,648.96	588,333.29	30,291,701.86
1865	134,433,738.44	84,928,260.60	209,464,215.25	1,200,573.03	996,553.31	25,441,556.00

\*For the half year from

# RECEIPTS, 1789-1891.

CXIX

TO JUNE 30, 1891, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED JUNE THAT TIME.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavail-able.
1791		\$4,409,951.19			\$361,391.34	\$4,771,342.53	
1792	\$8,028.00	3,669,960.31			5,102,498.45	8,772,458.76	
1793	38,500.00	4,652,293.14			1,797,272.01	6,450,195.15	
1794	303,472.00	5,431,904.87			4,007,950.78	9,439,855.65	
1795	160,000.00	6,114,534.59	\$4,800.00		3,396,424.00	9,515,758.59	
1796	160,000.00	8,377,529.65	42,800.00		320,000.00	8,740,329.65	
1797	80,960.00	8,688,780.99			70,000.00	8,758,780.99	
1798	79,920.00	7,900,495.80	78,675.00		200,000.00	8,179,170.80	
1799	71,040.00	7,546,813.31			5,000,000.00	12,546,813.31	
1800	71,040.00	10,848,749.10			1,565,229.24	12,413,978.34	
1801	88,800.00	12,935,330.95	10,125.00			12,945,455.95	
1802	39,960.00	14,995,793.95				14,995,793.95	
1803		11,064,097.63				11,064,097.63	
1804		11,826,307.38				11,826,307.38	
1805		13,560,693.20				13,560,693.20	
1806		15,559,931.07				15,559,931.07	
1807		16,398,019.26				16,398,019.26	
1808		17,060,661.93				17,060,661.93	
1809		7,773,473.12				7,773,473.12	
1810		9,384,214.28			2,730,000.00	12,114,214.28	
1811		14,422,634.09				14,422,634.09	
1812		9,801,132.76			12,837,900.00	22,639,032.76	
1813		14,340,409.95	300.00		26,184,135.00	40,524,544.95	
1814		11,181,625.16	85.79		23,377,826.00	34,559,536.95	
1815		15,696,916.82	11,541.74	\$32,107.64	35,220,671.40	50,961,237.00	
1816		47,676,985.66	68,665.16	686.09	9,425,084.91	57,171,421.82	
1817	202,426.20	33,099,049.74	267,819.14		466,723.45	33,833,592.33	
1818	525,000.00	21,585,171.04	412.62		8,353.00	21,593,936.66	
1819	675,000.00	24,603,374.37			2,291.00	24,605,665.37	
1820	1,000,000.00	17,840,669.55		40,000.00	3,000,824.13	20,881,493.68	
1821	105,000.00	14,573,379.72			5,000,324.00	19,573,703.72	
1822	297,500.00	20,232,427.94				20,232,427.94	
1823	350,000.00	20,540,666.26				20,540,666.26	
1824	350,000.00	19,381,212.79			5,000,000.00	24,381,212.79	
1825	367,500.00	21,840,858.02			5,000,000.00	26,840,858.02	
1826	402,500.00	25,260,434.21				25,260,434.21	
1827	420,000.00	22,966,363.96				22,966,363.96	
1828	455,000.00	24,763,629.23				24,763,629.23	
1829	490,000.00	24,827,627.38				24,827,627.38	
1830	490,000.00	24,844,116.51				24,844,116.51	
1831	490,000.00	28,526,820.82				28,526,820.82	
1832	490,000.00	31,867,450.66				31,867,450.66	\$1,889.50
1833	474,985.00	33,948,426.25				33,948,426.25	
1834	234,349.50	21,791,935.55				21,791,935.55	
1835	506,480.82	35,430,087.10				35,430,087.10	
1836	292,674.67	50,826,796.08				50,826,796.08	
1837		24,954,153.04			2,992,989.15	27,947,142.19	63,288.35
1838		26,302,561.74			12,716,820.86	39,019,382.60	
1839		31,482,749.61			3,857,276.21	35,340,025.82	1,458,782.93
1840		19,480,115.33			5,589,547.51	25,069,662.84	37,469.25
1841		16,860,160.27			13,659,317.38	30,519,477.65	
1842		19,976,197.25			14,808,735.64	34,784,932.89	11,188.00
1843		8,231,001.26		71,700.83	12,479,708.36	20,782,410.45	
1844		29,320,707.78		666.60	1,877,181.35	31,198,555.73	
1845		29,970,105.80				29,970,105.80	28,251.90
1846		29,699,967.74				29,699,967.74	
1847		26,467,403.16		28,365.91	28,872,399.45	55,368,168.52	30,000.00
1848		35,698,699.21		37,080.00	21,256,700.00	56,992,479.21	
1849		30,721,077.50		487,065.48	28,588,750.00	59,796,892.98	
1850		43,592,888.88		10,550.00	4,045,950.00	47,649,888.88	
1851		52,555,039.33		4,264.92	203,400.00	52,762,704.25	
1852		49,846,815.60			46,300.00	49,893,115.60	
1853		61,587,031.68		22.50	16,350.00	61,603,404.18	103,301.37
1854		73,800,341.40			2,001.67	73,802,343.07	
1855		65,350,574.68			800.00	65,351,374.68	
1856		74,056,699.24			200.00	74,056,899.24	
1857		68,965,312.57			3,900.00	68,969,212.57	
1858		46,655,365.96			23,717,300.00	70,372,665.96	
1859		52,777,107.92		709,357.72	28,287,500.00	81,773,965.64	15,408.34
1860		56,054,599.83		10,008.00	20,776,800.00	76,841,407.83	
1861		41,476,299.49		33,630.90	41,861,709.74	83,371,640.13	
1862		51,919,261.09		68,400.00	529,692,460.50	581,680,121.59	11,110.81
1863		112,094,945.51		602,345.44	776,652,361.57	889,379,652.52	6,000.01
1864		243,412,971.20		21,174,101.01	1,128,873,945.36	1,393,461,017.57	9,210.40
1865		322,031,158.19		11,683,446.89	1,472,224,740.85	1,805,939,345.93	6,095.11

January 1 to June 30, 1843.

TABLE N.—STATEMENT OF THE RECEIPTS OF THE UNITED

Year.	Balance in the Treasury at commencement of year.	Customs.	Internal revenue.	Direct tax.	Public lands.	Miscellaneous.
1866	\$33,933,657.89	\$179,046,651.58	\$309,226,813.42	\$1,974,754.12	\$665,031.03	\$29,036,314.23
1867	160,817,099.73	170,417,810.88	206,027,537.43	4,200,233.70	1,163,575.76	15,037,522.15
1868	198,076,437.09	164,464,599.56	191,087,589.41	1,788,145.85	1,348,715.41	17,745,403.59
1869	158,930,082.87	180,048,426.63	158,356,480.86	765,685.61	4,020,344.34	13,997,538.65
1870	183,781,985.76	194,538,374.44	184,899,756.49	229,102.88	3,350,481.76	12,942,118.30
1871	177,604,116.51	206,270,408.05	143,098,153.63	580,355.37	2,388,646.68	22,093,541.21
1872	138,019,122.15	216,370,286.77	130,642,177.72	.....	2,575,714.19	15,106,051.23
1873	134,666,001.85	188,089,522.70	113,729,314.14	315,254.51	2,882,312.38	17,161,270.05
1874	159,293,673.41	163,103,833.69	102,409,784.90	.....	1,852,428.93	32,575,043.32
1875	178,833,339.54	157,167,722.35	110,007,493.58	.....	1,413,640.17	15,431,915.31
1876	172,804,061.32	148,071,984.61	116,700,732.03	93,798.80	1,129,466.95	24,070,602.31
1877	149,909,377.21	130,956,493.07	118,630,407.83	.....	976,253.68	30,437,487.42
1878	214,887,645.88	130,170,680.20	110,581,624.74	.....	1,079,743.37	15,614,728.09
1879	286,591,473.88	137,250,047.70	113,561,610.58	.....	924,781.66	20,585,697.49
1880	386,832,588.65	186,522,064.60	124,009,373.92	30.85	1,016,506.60	21,978,525.01
1881	231,940,064.44	198,159,676.02	135,264,385.51	1,516.89	2,201,863.17	25,154,850.98
1882	280,607,668.37	220,410,730.25	146,497,595.45	160,141.69	4,753,140.37	31,703,642.52
1883	275,450,903.53	214,706,496.93	144,720,368.98	108,156.60	7,955,864.42	30,796,605.02
1884	374,189,081.98	195,067,489.76	121,586,072.51	70,720.75	9,810,705.01	21,984,881.89
1885	424,941,403.07	181,471,939.34	112,498,725.54	.....	5,705,986.44	24,014,055.06
1886	521,794,026.26	192,905,023.44	116,805,936.48	108,239.94	5,630,999.34	20,989,527.86
1887	526,848,755.46	217,286,893.13	118,823,391.22	32,892.05	9,254,286.42	26,005,814.84
1888	512,851,434.36	219,091,173.63	124,296,871.98	1,565.82	11,202,017.23	24,674,446.10
1889	659,449,099.94	223,832,741.69	130,881,513.92	.....	8,038,651.79	24,297,151.44
1890	673,399,118.18	229,668,584.57	142,606,705.81	.....	6,358,272.51	24,447,419.74
1891	691,527,403.76	219,522,205.23	145,686,249.44	.....	4,029,535.41	23,374,457.23
.....	.....	6,751,066,380.39	4,111,760,797.61	28,131,990.32	280,505,641.52	690,871,302.70

\*Amount heretofore credited to the Treasurer as

# RECEIPTS, 1789-1891.

CXXI

STATES FROM MARCH 4, 1789, TO JUNE 30, 1891, ETC.—Continued.

Year.	Dividends.	Net ordinary receipts.	Interest.	Premiums.	Receipts from loans and Treasury notes.	Gross receipts.	Unavailable.
1866	-----	\$519,949,564.38	-----	\$38,083,055.68	\$712,851,553.05	\$1,270,884,173.11	\$172,094.29
1867	-----	462,846,679.92	-----	27,787,330.35	640,426,910.29	1,131,060,920.56	721,827.93
							2,675,918.19
1868	-----	376,434,453.82	-----	29,203,620.50	625,111,433.20	1,030,749,516.52	-----
1869	-----	357,188,256.09	-----	13,755,491.12	238,678,081.06	609,621,828.27	*2,070.73
1870	-----	395,959,833.87	-----	15,295,043.76	285,474,496.00	696,729,973.63	-----
1871	-----	374,431,104.94	-----	8,892,839.95	268,768,523.47	652,092,468.36	*3,396.18
1872	-----	364,694,229.91	-----	9,412,637.65	305,047,054.00	679,153,921.56	*18,228.35
1873	-----	322,177,673.78	-----	11,560,530.89	214,931,017.00	548,669,221.67	*3,047.80
1874	-----	299,941,090.84	-----	5,037,665.22	439,272,535.46	744,251,291.52	12,691.40
1875	-----	284,020,771.41	-----	3,979,279.69	387,971,556.00	675,971,607.10	-----
1876	-----	290,066,584.70	-----	4,029,280.58	397,455,808.00	691,551,673.28	-----
1877	-----	281,000,642.00	-----	405,776.58	348,871,749.00	630,278,167.58	-----
1878	-----	257,446,776.40	-----	317,102.30	404,581,201.00	662,345,079.70	-----
1879	-----	272,322,136.83	-----	1,505,047.63	792,807,643.00	1,066,634,827.46	-----
1880	-----	333,526,500.98	-----	110.00	211,814,103.00	545,340,713.98	-----
1881	-----	360,782,292.57	-----	-----	113,750,534.00	474,532,826.57	-----
1882	-----	403,525,250.28	-----	-----	120,945,724.00	524,470,974.28	-----
1883	-----	398,287,581.95	-----	-----	555,942,564.00	954,230,143.95	-----
1884	-----	348,519,869.92	-----	-----	206,877,886.00	555,397,755.92	*1,500.00
1885	-----	323,690,706.38	-----	-----	245,196,303.00	568,887,009.38	47,097.65
1886	-----	356,439,727.06	-----	-----	116,314,850.00	452,754,577.06	-----
1887	-----	371,403,277.66	-----	-----	151,440,900.00	523,844,177.66	7,097.64
1888	-----	379,266,074.76	-----	-----	285,016,650.00	664,282,724.76	-----
1889	-----	387,050,058.84	-----	-----	245,111,750.00	632,161,408.84	-----
1890	-----	403,080,982.63	-----	-----	245,293,650.00	648,374,632.63	*731.11
1891	-----	392,612,447.31	-----	-----	373,208,857.75	765,821,305.06	-----
	\$9,720,136.29	11,872,076,248.83	\$485,224.45	204,259,220.83	13,259,392,976.59	25,336,213,670.70	2,714,730.71

unavailable and since recovered and charged to his account.

# CXXII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE O.—STATEMENT OF EXPENDITURES OF THE UNITED STATES FROM MARCH 4,  
JUNE 30, FROM

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1791	\$632,804.03		\$27,000.00	\$175,813.88	\$1,083,971.61
1792	1,100,702.09		13,648.85	109,243.15	4,672,664.38
1793	1,130,249.08		27,282.83	80,087.81	511,451.01
1794	2,639,097.59	\$61,408.97	13,042.46	81,399.24	750,350.74
1795	2,480,910.13	410,562.03	23,475.68	68,673.22	1,378,920.66
1796	1,260,263.84	274,784.04	113,563.98	100,843.71	801,847.58
1797	1,039,402.46	382,631.89	62,396.58	92,256.97	1,259,422.62
1798	2,009,522.30	1,381,347.76	16,470.19	104,845.33	1,139,524.94
1799	2,466,946.98	2,858,081.84	20,302.19	95,444.03	1,039,391.68
1800	2,560,878.77	3,448,716.03	31.22	64,130.73	1,337,613.22
1801	1,672,944.08	2,111,424.00	9,000.00	73,533.37	1,114,768.45
1802	1,179,148.25	915,561.87	94,000.00	85,440.39	1,462,929.40
1803	822,055.85	1,215,230.53	60,000.00	62,902.10	1,842,635.76
1804	875,423.93	1,189,832.75	116,500.00	80,092.80	2,191,009.43
1805	712,781.28	1,597,500.00	196,500.00	81,854.59	3,768,598.75
1806	1,224,355.38	1,649,641.44	234,200.00	81,875.53	2,890,137.01
1807	1,288,085.91	1,722,064.47	205,425.00	70,500.00	1,697,897.51
1808	2,900,834.40	1,884,067.80	213,575.00	82,576.04	1,423,285.61
1809	3,345,772.17	2,427,758.80	837,503.84	87,833.54	1,215,803.79
1810	2,294,323.94	1,654,244.20	177,625.00	83,744.16	1,101,144.98
1811	2,032,828.19	1,965,566.39	151,875.00	75,043.88	1,367,291.40
1812	11,817,798.24	3,959,365.15	277,845.00	91,402.10	1,683,088.21
1813	19,652,013.02	6,446,600.10	167,358.28	86,989.91	1,729,435.61
1814	20,350,806.86	7,311,290.60	167,394.86	90,164.36	2,208,029.70
1815	14,794,294.22	8,660,000.25	530,750.00	69,656.06	2,898,870.47
1816	16,012,096.80	3,908,278.30	274,512.16	188,804.15	2,989,741.17
1817	8,004,236.53	3,314,598.49	319,468.71	297,374.43	3,518,938.76
1818	5,662,715.10	2,953,695.00	505,704.27	890,719.90	2,835,839.51
1819	6,506,300.37	3,847,640.42	463,181.39	2,415,939.85	3,067,211.41
1820	2,630,392.31	4,387,990.00	315,750.01	3,208,376.31	2,592,021.94
1821	4,461,291.78	3,319,243.06	477,005.44	242,817.25	2,223,121.54
1822	3,111,981.48	2,224,458.98	575,007.41	1,948,189.40	1,967,996.24
1823	3,096,924.43	2,503,769.83	380,781.82	1,780,588.52	1,022,093.99
1824	3,340,959.85	2,904,581.56	429,987.90	1,499,326.59	7,155,308.81
1825	3,659,914.18	3,049,083.80	724,106.44	1,308,810.57	2,748,544.89
1826	3,943,194.37	4,218,902.45	743,447.83	1,556,593.83	2,600,177.79
1827	3,948,977.88	4,263,877.45	750,624.88	976,138.86	2,713,476.53
1828	4,145,544.56	3,918,786.44	705,084.24	850,573.57	3,676,052.64
1829	4,724,291.07	3,308,745.47	576,344.74	949,594.47	3,082,234.65
1830	4,767,128.88	3,239,428.63	622,262.47	1,363,297.31	3,237,416.04
1831	4,841,835.55	3,856,183.07	930,738.04	1,170,665.14	3,064,646.10
1832	5,446,034.88	3,956,370.29	1,352,419.75	1,184,422.40	4,577,141.45
1833	6,704,019.10	3,901,356.75	1,802,980.93	4,589,152.40	5,716,245.93
1834	5,696,189.38	3,956,260.42	1,003,953.20	3,364,285.30	4,404,728.95
1835	5,759,156.89	3,864,939.06	1,706,444.48	1,954,711.32	4,229,698.53
1836	11,747,345.25	5,807,718.23	5,037,022.88	2,882,797.96	5,393,279.72
1837	13,682,730.80	6,646,914.53	4,348,036.19	2,672,162.45	9,883,370.27
1838	12,897,224.16	6,131,580.53	5,504,191.34	2,156,057.29	7,160,664.76
1839	8,916,995.80	6,182,294.25	2,528,917.28	3,142,750.51	5,725,990.89
1840	7,095,267.23	6,113,896.89	2,331,794.86	2,603,562.17	5,995,398.96
1841	8,801,610.24	6,001,076.97	2,514,837.12	2,388,434.51	6,490,881.45
1842	6,610,438.02	8,397,242.99	1,199,099.68	1,378,931.33	6,775,624.61
1843*	2,908,671.95	3,727,711.53	578,371.00	839,041.12	3,202,713.00
1844	5,218,183.66	6,498,199.11	1,256,532.39	2,032,008.99	5,645,183.86
1845	5,746,291.28	6,297,177.89	1,539,351.35	2,400,788.11	5,911,760.98
1846	10,413,370.58	6,455,013.92	1,027,693.64	1,811,097.56	6,711,283.89
1847	35,840,030.33	7,900,635.76	1,430,411.30	1,744,883.63	6,885,608.35
1848	27,688,334.21	9,408,476.02	1,252,296.81	1,227,496.48	5,650,851.25
1849	14,558,473.26	9,786,705.92	1,374,161.55	1,328,867.64	12,885,334.24
1850	9,687,024.58	7,904,724.66	1,663,591.47	1,866,886.02	16,043,733.36
1851	12,161,965.11	8,880,581.38	2,829,801.77	2,293,377.22	17,888,992.18
1852	8,521,506.19	8,918,842.10	3,043,576.04	2,401,858.78	17,504,171.45
1853	9,910,498.49	11,067,789.53	3,880,494.12	1,756,306.20	17,463,068.01
1854	11,722,282.87	10,790,096.32	1,550,339.55	1,232,665.00	26,672,144.68
1855	14,648,074.07	13,327,095.11	2,772,990.78	1,477,612.33	24,090,425.43
1856	16,963,160.51	14,074,834.64	2,644,263.97	1,296,229.65	31,794,038.87
1857	19,159,150.87	12,651,694.61	4,354,418.87	1,310,380.58	28,565,498.77
1858	25,679,121.63	14,053,264.64	4,978,266.18	1,219,768.30	26,400,016.42
1859	23,154,720.53	14,690,927.90	3,490,534.53	1,222,222.71	23,797,544.40
1860	16,472,202.72	11,514,649.83	2,991,121.54	1,100,802.32	27,977,978.30
1861	23,001,530.67	12,387,156.52	2,865,481.17	1,034,598.73	23,327,287.69
1862	389,173,562.29	42,640,353.09	3,327,948.37	832,170.47	21,985,862.59
1863	603,314,411.82	63,261,235.31	3,152,052.70	1,078,513.36	23,198,382.87
1864	690,391,048.66	85,704,968.74	2,629,975.97	4,985,473.90	27,572,216.87

\* For the half year from

## EXPENDITURES, 1789-1891.

CXXIII

1789, TO JUNE 30, 1891, BY CALENDAR YEARS TO 1843 AND BY FISCAL YEARS (ENDED THAT TIME).

Year.	Net ordinary ex- penditures.	Premiums.	Interest.	Public debt.	Gross expendi- tures.	Balance in Treasury at the end of the year.
1791	\$1,919,589.52		\$1,177,863.03	\$699,984.23	\$3,797,436.78	\$973,905.75
1792	5,896,258.47		2,373,611.28	693,050.25	8,962,920.00	783,444.51
1793	1,749,070.73		2,097,859.17	2,633,048.07	6,479,977.97	753,661.69
1794	3,545,299.00		2,752,523.04	2,743,771.13	9,041,593.17	1,151,924.17
1795	4,362,541.72		2,947,059.06	2,841,639.37	10,151,240.15	516,442.61
1796	2,551,303.15		3,239,347.68	2,577,126.01	8,367,776.84	888,905.42
1797	2,836,110.52		3,172,516.73	2,617,250.12	8,625,877.37	1,021,899.04
1798	4,651,710.42		2,955,875.90	976,032.09	8,583,618.41	617,451.43
1799	6,480,166.72		2,815,661.41	1,706,578.84	11,002,396.97	2,161,867.77
1800	7,411,369.97		3,402,601.04	1,138,563.11	11,952,534.12	2,623,311.99
1801	4,981,669.90		4,411,830.06	2,879,876.98	12,273,376.94	3,295,391.00
1802	3,737,079.91		4,239,172.16	5,294,235.24	13,270,487.31	5,020,697.64
1803	4,002,824.24		3,949,462.36	3,306,697.07	11,258,983.67	4,825,811.60
1804	4,452,858.91		4,185,048.74	3,977,206.07	12,615,113.72	4,037,005.26
1805	6,357,234.62		2,657,114.22	4,563,960.63	13,598,309.47	3,999,388.99
1806	6,080,209.36		3,368,968.26	572,018.64	15,021,196.26	4,538,123.80
1807	4,984,572.89		3,369,578.48	2,938,141.62	11,292,292.99	9,643,850.07
1808	6,504,338.85		2,557,074.23	7,701,288.96	16,762,702.04	9,941,809.96
1809	7,414,672.14		2,866,074.90	3,586,479.26	13,867,226.30	3,848,056.78
1810	5,311,082.28		3,163,671.09	4,835,241.12	13,309,994.49	2,672,276.57
1811	5,592,604.86		2,585,435.57	5,414,564.43	13,592,604.86	3,502,305.80
1812	17,829,498.70		2,451,272.57	1,998,349.88	22,279,121.15	3,862,217.41
1813	28,082,396.92		3,599,455.22	7,508,668.22	39,190,520.36	5,196,542.00
1814	30,127,686.38		4,593,239.04	3,307,304.90	38,028,230.32	1,727,848.63
1815	26,953,571.00		5,990,090.24	6,638,832.11	39,582,493.35	13,106,592.88
1816	23,373,432.58		7,822,923.34	17,048,139.59	48,244,495.51	22,033,519.19
1817	15,454,609.92		4,536,282.55	20,886,753.57	40,877,646.40	14,989,465.48
1818	13,808,673.78		6,209,954.03	15,708,247.59	35,104,875.40	1,478,526.74
1819	16,300,273.44		5,211,730.56	2,492,195.73	24,004,199.73	2,079,992.38
1820	13,134,530.57		5,151,004.32	3,477,489.96	21,763,024.85	1,198,461.21
1821	10,723,479.07		5,126,073.79	3,241,019.83	19,090,572.69	1,681,592.24
1822	9,827,643.51		5,172,788.79	2,676,160.33	17,676,592.63	4,237,427.55
1823	9,784,154.59		4,922,475.40	607,541.01	15,314,171.00	9,463,922.81
1824	15,330,144.71		4,943,557.93	11,624,835.83	31,808,538.47	1,946,597.13
1825	11,490,450.90		4,366,757.40	7,728,587.38	23,585,804.72	5,201,650.43
1826	13,062,316.27		3,975,542.95	7,065,539.24	24,103,398.46	6,358,686.18
1827	12,653,095.65		3,486,071.51	6,517,596.88	22,656,764.04	6,668,286.10
1828	13,296,041.45		3,098,800.60	9,064,637.47	25,459,479.52	5,972,435.81
1829	12,641,210.40		2,542,843.23	9,860,304.77	25,044,358.40	5,755,704.79
1830	13,229,533.33		1,912,574.93	9,443,173.29	24,585,281.55	6,014,539.75
1831	13,864,067.90		1,873,748.74	14,800,629.48	30,038,446.12	4,502,914.45
1832	16,516,358.77		772,561.50	17,067,747.79	34,356,698.06	2,011,777.55
1833	22,713,755.11		303,796.87	1,239,746.51	24,257,298.49	11,702,905.31
1834	18,425,417.25		202,152.98	5,974,412.21	24,601,982.44	8,892,558.42
1835	17,514,950.28		57,863.08	328.20	17,573,141.56	26,749,303.96
1836	30,868,164.04				30,868,164.04	46,708,436.00
1837	37,243,214.24			21,822.91	37,265,037.15	37,327,252.69
1838	33,849,718.08		14,996.48	5,590,723.79	39,455,438.35	36,891,196.94
1839	26,496,948.73		399,833.89	10,718,153.53	37,614,936.15	33,157,503.68
1840	24,139,920.11		174,598.08	3,912,015.62	28,226,533.81	29,963,163.46
1841	26,196,840.29		284,977.55	5,315,712.19	31,797,530.03	28,685,111.08
1842	24,361,336.59		773,549.85	7,801,990.09	32,936,876.53	30,521,979.44
1843*	11,256,508.60		523,583.91	338,012.64	12,118,105.15	39,186,284.74
1844	20,650,108.01		1,833,452.13	11,158,450.71	33,642,010.85	36,742,829.62
1845	21,895,369.61	\$18,231.43	1,040,458.18	7,536,349.49	30,490,408.71	36,194,274.81
1846	26,418,459.59		842,723.27	371,100.04	27,632,282.90	38,261,959.65
1847	53,801,569.37		1,119,214.72	5,600,067.65	60,520,851.74	33,079,276.43
1848	45,227,454.77		2,390,765.88	13,036,922.54	60,655,143.19	29,416,612.45
1849	39,933,542.61	82,865.81	3,565,535.78	12,804,478.54	56,386,422.74	32,827,082.69
1850	37,165,990.09		3,782,393.03	3,656,335.14	44,604,718.26	35,871,753.31
1851	44,054,717.66	69,713.19	3,696,760.75	654,912.71	48,476,104.31	40,158,353.25
1852	40,389,954.56	170,063.42	4,000,297.80	2,152,293.05	46,712,608.83	43,238,960.02
1853	44,078,156.35	420,498.74	3,665,832.74	6,412,574.01	54,577,061.04	50,261,901.09
1854	51,967,528.42	2,877,818.69	3,070,926.69	17,556,896.95	75,473,170.95	48,591,073.41
1855	56,316,197.72	872,047.39	2,314,464.99	6,662,065.86	66,164,775.96	47,777,672.18
1856	66,772,527.64	385,372.90	1,953,822.37	3,614,618.66	72,726,341.57	49,108,229.80
1857	66,041,143.70	363,572.39	1,593,265.23	3,276,006.05	71,274,587.37	46,802,855.00
1858	72,330,437.17	574,443.08	1,652,055.67	7,505,250.82	82,062,186.74	35,113,334.22
1859	66,355,950.07		2,637,649.70	14,685,043.15	83,678,642.92	33,234,288.60
1860	60,056,754.71		3,144,120.94	13,854,250.00	77,055,125.65	32,979,530.78
1861	62,616,055.78		4,034,157.30	18,737,100.00	85,387,315.08	30,963,857.83
1862	456,379,896.81		13,190,344.84	96,097,322.09	565,667,563.74	46,965,304.87
1863	694,004,575.56		24,729,700.62	181,081,635.07	899,815,911.25	36,523,046.13
1864	811,283,676.14		53,685,412.60	430,572,014.03	295,541,114.86	134,433,738.44

January 1 to June 30, 1843.

# CXXIV REPORT OF THE SECRETARY OF THE TREASURY.

## TABLE O.—STATEMENT OF THE EXPENDITURES OF THE UNITED

Year.	War.	Navy.	Indians.	Pensions.	Miscellaneous.
1865.....	\$1,030,690,400.06	\$122,617,434.07	\$5,059,360.71	\$16,347,621.34	\$42,989,383.10
1866.....	283,154,676.06	43,285,662.00	3,295,729.32	15,605,549.88	40,613,114.17
	3,568,638,312.28	717,551,816.39	103,369,211.42	119,607,656.01	643,604,554.33
	73,621,780.07	*77,992.17	*53,286.61	*9,737.87	*718,769.52
	3,572,260,092.35	717,629,808.56	103,422,498.03	119,617,393.88	644,323,323.85
1867.....	95,224,415.63	31,034,011.04	4,642,531.77	20,936,551.71	51,110,223.72
1868.....	123,246,648.62	25,775,502.72	4,100,682.32	23,782,386.78	53,009,867.67
1869.....	78,501,990.61	20,000,757.97	7,042,923.06	28,476,621.78	56,474,061.53
1870.....	57,655,675.40	21,780,229.87	3,407,938.15	28,340,202.17	53,237,461.56
1871.....	35,799,991.82	19,431,027.21	7,426,997.44	34,443,894.88	60,481,916.23
1872.....	35,372,157.20	21,249,809.99	7,061,728.82	28,533,402.76	60,984,757.42
1873.....	46,323,138.31	23,526,256.79	7,951,704.88	29,359,426.86	73,328,110.06
1874.....	42,313,927.22	30,932,587.42	6,692,462.09	29,038,414.66	85,141,593.61
1875.....	41,120,645.98	21,497,626.27	8,384,656.82	29,456,216.22	71,070,702.98
1876.....	38,070,888.64	18,963,309.82	5,966,558.17	28,257,395.69	73,599,661.04
1877.....	37,082,735.90	14,959,935.36	5,277,007.22	27,963,752.27	58,926,532.53
1878.....	32,154,147.85	17,365,301.37	4,629,280.28	27,137,019.08	58,177,703.57
1879.....	40,425,660.73	15,125,126.84	5,206,109.08	35,121,482.39	65,741,555.49
1880.....	38,116,916.22	13,536,984.74	5,945,457.09	56,777,174.44	54,713,529.76
1881.....	40,466,460.55	15,686,671.66	6,514,161.09	50,059,279.62	64,416,324.71
1882.....	43,570,494.19	15,032,046.26	9,736,747.40	61,345,193.95	57,219,750.98
1883.....	48,911,382.93	15,283,437.17	7,362,590.34	66,012,573.64	68,678,022.21
1884.....	39,429,603.36	17,292,601.44	6,475,999.29	55,429,228.06	70,920,433.70
1885.....	42,670,578.47	16,021,079.67	6,552,494.63	56,102,267.49	87,494,258.38
1886.....	34,324,152.74	13,907,887.74	6,099,158.17	63,404,864.03	74,166,929.85
1887.....	38,561,025.85	15,141,126.80	6,194,622.69	75,029,101.79	85,264,825.59
1888.....	38,522,436.11	16,926,437.65	6,249,307.87	80,288,508.77	72,952,260.80
1889.....	44,435,270.85	21,378,809.31	6,892,207.78	87,624,779.11	80,664,064.26
1890.....	44,582,838.98	22,006,206.24	6,708,046.67	106,936,855.07	81,403,256.49
1891.....	48,720,065.01	26,113,896.46	8,527,469.01	124,415,951.40	110,048,167.49
Total .....	4,777,863,340.62	1,207,598,476.37	264,471,240.16	1,373,889,938.50	2,368,549,295.48

\*Outstanding

NOTE.—This statement is made from warrants *paid* by the Treasurer up to June 30, 1866. The



## EXPENDITURES, 1789-1891.

CXXV

STATES FROM MARCH 4, 1789, TO JUNE 30, 1891, ETC.—Continued.

Year.	Net ordinary expenditures.	Premiums.	Interest.	Public debt.	Gross expenditures.	Balance in Treasury at the end of the year.
1865	\$1,217,704,199.28	\$1,717,900.11	\$77,395,090.30	\$609,616,141.68	\$1,906,433,331.37	\$33,933,657.89
1866	385,954,731.43	58,476.51	133,067,624.91	620,263,249.10	1,139,344,081.95	165,301,654.76
	5,152,771,550.43	7,611,003.56	502,689,519.27	2,374,677,103.12	8,037,749,176.38	
	*4,481,566.24		*2,888.48	*190.31	*4,484,555.03	*4,484,555.03
	5,157,253,116.67	7,611,003.56	502,692,407.75	2,374,677,203.43	8,042,233,731.41	160,817,099.73
1867	202,947,733.87	10,813,349.38	143,781,591.91	735,536,980.11	1,093,079,655.27	198,076,537.09
1868	229,915,088.11	7,001,151.04	140,424,045.71	692,549,685.88	1,069,889,970.74	158,936,082.87
1869	190,496,354.95	1,674,680.05	130,694,242.80	261,912,718.31	584,777,996.11	183,781,985.76
1870	164,471,507.15	15,996,555.60	129,235,498.00	393,254,282.13	702,907,842.88	177,604,116.51
1871	157,583,827.58	9,016,794.81	125,576,565.93	399,503,670.65	691,680,858.90	138,019,122.15
1872	153,201,856.19	6,958,266.76	117,357,839.72	405,007,307.54	682,525,270.21	134,666,001.85
1873	180,488,636.90	5,105,919.99	104,750,688.44	233,699,352.58	524,044,597.91	159,293,673.41
1874	194,118,985.00	1,395,073.55	107,119,815.21	422,065,060.23	724,698,933.99	178,833,339.54
1875	171,529,848.27		103,093,544.57	407,377,492.48	682,000,885.32	172,804,061.32
1876	164,857,813.36		100,243,271.23	449,345,272.80	714,446,357.39	149,909,377.21
1877	144,209,963.28		97,124,511.57	323,965,424.05	565,299,898.91	214,887,645.88
1878	134,463,452.15		102,500,874.65	353,676,944.90	590,641,271.70	286,591,453.88
1879	161,619,934.53		105,327,949.00	699,445,809.16	966,393,692.69	386,832,588.65
1880	169,090,062.25	2,795,320.42	95,757,575.11	432,590,280.41	700,233,238.19	231,940,064.44
1881	177,142,897.63	1,061,248.78	82,508,741.18	165,152,335.05	425,865,222.64	280,607,668.37
1882	186,904,232.78		71,077,206.79	271,646,299.55	529,627,739.12	275,450,903.53
1883	206,248,006.29		59,160,131.25	590,083,829.96	855,491,967.50	374,189,081.97
1884	189,547,865.85		54,578,378.48	260,520,690.50	504,646,934.83	424,941,403.07
1885	208,840,678.64		51,386,256.47	211,760,353.43	471,987,288.54	521,794,026.26
1886	191,902,992.53		50,580,145.97	205,216,709.36	447,699,847.86	526,848,755.46
1887	220,190,602.72		47,741,577.25	271,901,321.15	539,833,501.12	512,851,434.36
1888	214,938,951.20	8,270,842.46	44,715,007.47	249,760,258.05	517,685,059.18	659,449,099.94
1889	240,995,131.31	17,292,362.65	41,001,484.29	318,922,412.35	618,211,390.60	673,399,118.13
1890	261,637,202.55	20,304,224.06	36,099,284.05	312,206,367.50	690,247,078.16	691,527,403.76
1891	317,825,549.37	10,401,220.61	37,547,135.37	365,352,470.87	731,126,376.22	726,222,332.60
	9,992,372,291.13	125,698,013.65	2,682,075,770.18	11,807,130,532.43	24,607,276,607.39	

warrants.

outstanding warrants are then added, and the statement is by warrants issued from that date.

# CXXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—STATEMENT OF THE RECEIPTS AND DISBURSEMENTS BY UNITED STATES ASSISTANT TREASURERS DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

## BALTIMORE.

Balance June 30, 1890 ..... \$12,542,769.06

### RECEIPTS.

On account of customs .....	\$3,767,281.74	
On account of internal revenue .....	267.16	
On account of gold certificates, series 1888 .....	1,025,000.00	
On account of certificates of deposit, act June 8, 1872 .....	4,670,000.00	
On account of Post-Office Department .....	452,501.25	
On account of transfers .....	7,607,797.55	
On account of patent fees .....	225.00	
On account of disbursing officers .....	3,564,193.95	
On account of semiannual duty .....	10,115.28	
On account of Secretary of the Treasury .....	3,804.90	
On account of Treasurer United States, transfer account .....	667,772.09	
On account of repayments .....	40,146.12	
On account of redemption and exchange .....	10,603,971.00	
On account of miscellaneous .....	8,039.15	
		32,461,135.19

### DISBURSEMENTS.

On account of Treasury drafts .....	4,498,007.43	
On account of post-office drafts .....	454,601.55	
On account of disbursing officers .....	3,607,768.44	
On account of the Secretary of the Treasury .....	610.25	
On account of interest .....	759,680.04	
On account of redemption and exchange .....	10,589,961.00	
On account of gold certificates, series 1888 .....	1,580,000.00	
On account of Treasurer United States, transfer account .....	1,042,392.20	
On account of transfers .....	4,713,342.75	
On account of bonds purchased .....	952,827.00	
On account of certificates of deposit, act of June 8, 1872 .....	4,400,000.00	
On account of miscellaneous .....	146.25	
		32,599,336.91
Balance June 30, 1891 .....		12,404,567.34

## BOSTON, MASS.

Balance June 30, 1890 ..... \$16,538,088.62

### RECEIPTS.

On account of customs .....	\$19,743,463.37	
On account of certificates of deposit, act June 8, 1872 .....	1,760,000.00	
On account of Post-office Department .....	2,735,105.21	
On account of transfers:		
Treasurer's .....	16,415,741.22	
Standard dollars .....	2,415,700.00	
On account of patent fees .....	6,838.20	
On account of disbursing officers .....	23,735,590.80	
On account of semiannual duty .....	118,812.27	
On account of the Secretary of the Treasury .....	27,636.93	
On account of redemption and exchange .....	8,771,703.00	
On account of miscellaneous .....	1,799,905.06	
		77,530,496.06
		94,068,584.68

### DISBURSEMENTS.

On account of Treasury drafts .....	\$20,750,167.81	
On account of post-office drafts .....	2,910,329.43	
On account of disbursing officers .....	22,882,809.77	
On account of interest .....	2,415,267.45	
On account of redemption and exchange .....	11,412,870.25	
On account of Secretary of Treasury .....	20,271.81	
On account of silver certificates .....	1,823,000.00	
On account of transfers .....	15,657,762.20	
On account of United States notes, mutilated .....	811,650.00	
On account of certificates of deposit, act of June 8, 1872 .....	1,545,000.00	
On account of fractional currency (silver and minor coins) redeemed .....	1,384,138.00	
On account of miscellaneous .....	3,771.51	
		81,617,038.23
Balance June 30, 1891 .....		12,451,546.45

# RECEIPTS AND DISBURSEMENTS BY SUB-TREASURIES. CXXVII

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## CHICAGO.

Balance June 30, 1890..... \$16,629,488.58

### RECEIPTS.

On account of customs.....	\$7,341,653.46	
On account of internal revenue.....	902,407.51	
On account of sales of public lands.....	2,199.39	
On account of gold certificates.....	1,115,000.00	
On account of certificates of deposit, act June 8, 1872.....	1,290,000.00	
On account of Post-Office Department.....	6,370,802.30	
On account of transfers:		
Treasurer's.....	32,098,459.64	
Standard dollars.....	4,578,295.00	
On account of patent fees.....	3,791.00	
On account of disbursing officers.....	16,596,322.52	
On account of semiannual duty.....	20,066.38	
On account of the Secretary of the Treasury.....	6,907.35	
On account of repayments.....	360,813.08	
On account of redemptions and silver exchanges.....	6,885,771.86	
On account of miscellaneous.....	11,865.11	
		77,584,354.60
		<u>94,213,843.18</u>

### DISBURSEMENTS.

On account of Treasury drafts.....	20,766,412.17	
On account of Post-Office drafts.....	7,142,131.89	
On account of disbursing accounts.....	16,216,897.12	
On account of the Secretary of the Treasury.....	7,155.14	
On account of interest.....	546,138.24	
On account of silver exchanges.....	6,877,281.00	
On account of silver certificates.....	1,402,000.00	
On account of gold certificates.....	3,230,000.00	
On account of transfers.....	15,302,572.20	
On account of United States notes, mutilated.....	3,741,000.00	
On account of certificates of deposit, act June 8, 1872.....	1,090,000.00	
		76,321,587.76
Balance June 30, 1891.....		<u>17,892,255.42</u>

## CINCINNATI, OHIO.

Balance June 30, 1890..... \$13,285,633.11

### RECEIPTS.

On account of customs.....	\$1,906,256.13	
On account of internal revenue.....	617,737.76	
On account of certificates of deposit, act June 8, 1872.....	780,000.00	
On account of Post-Office Department.....	1,959,132.98	
On account of transfers:		
Treasurer's.....	7,319,445.42	
Standard dollars.....	1,879,215.00	
On account of patent fees.....	327.40	
On account of disbursing officers.....	2,157,188.13	
On account of semiannual duty.....	19,779.91	
On account of the Secretary of the Treasury.....	152,126.72	
On account of redemption and exchange.....	3,962,054.90	
On account of miscellaneous.....	1,537,331.34	
		22,290,595.69
		<u>35,576,228.80</u>

### DISBURSEMENTS.

On account of Treasury drafts.....	2,803,146.70	
On account of Post-Office drafts.....	2,051,708.25	
On account of disbursing officers.....	2,079,293.45	
On account of interest.....	680,698.31	
On account of redemption and exchange.....	3,105,587.00	
On account of gold certificates.....	38,000.00	
On account of silver certificates.....	896,000.00	
On account of transfers.....	6,532,622.58	
On account of United States notes, mutilated.....	1,346,000.00	
On account of certificates of deposit, act of June 8, 1872.....	1,110,000.00	
On account of fractional currency (silver and minor coins) redeemed.....	870,855.00	
On account of miscellaneous.....	2,758.94	
		21,516,670.23
Balance June 30, 1891.....		<u>14,059,558.57</u>

# CXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## NEW ORLEANS, LA.

Balance June 30, 1890 ..... \$19,628,369.44

### RECEIPTS.

On account of customs.....	\$2,654,025.61
On account of internal revenue.....	720.96
On account of sales of public lands.....	67,136.26
On account of Post-Office Department.....	1,145,110.09
On account of transfers:	
Treasurer's.....	22,650,088.07
Standard dollars and fractional silver.....	6,839,380.00
On account of patent fees.....	434.25
On account of disbursing officers.....	3,376,807.38
On account of assay office, bullion.....	956.49
On account of semiannual duty.....	11,103.27
On account of the Secretary of the Treasury.....	1,820.70
On account of repayments.....	55,293.23
On account of redemption and exchange.....	10,008,896.00
On account of miscellaneous.....	16,571.50
	<hr/>
	46,828,343.81
	<hr/>
	66,456,743.30

### DISBURSEMENTS.

On account of Treasury drafts.....	\$4,061,756.05
On account of Post-Office drafts.....	1,187,049.19
On account of disbursing officers.....	3,291,360.79
On account of interest.....	222,058.08
On account of redemption and exchange.....	10,008,896.00
On account of gold certificates.....	188,000.00
On account of silver certificates, mutilated.....	1,468,000.00
On account of transfers.....	25,189,033.55
On account of United States notes, mutilated.....	1,451,003.00
On account of Secretary of the Treasury.....	1,540.77
On account of national bank notes.....	850,030.00
On account of Treasury notes mutilated.....	2,009.00
	<hr/>
	47,921,294.43
	<hr/>
Balance June 30, 1891.....	18,535,448.87

## NEW YORK.

Balance June 30, 1890 ..... \$180,739,782.44

### RECEIPTS.

On account of customs.....	\$151,973,131.16
On account of internal revenue.....	80,675.45
On account of gold certificates, series 1888.....	12,625,000.00
On account of certificates of deposit, act of June 8, 1872.....	23,470,000.00
On account of Post-Office Department.....	13,753,334.26
On account of transfers:	
Treasurer's.....	245,040,965.99
Standard silver dollars.....	5,296,025.00
On account of patent fees.....	2,559.65
On account of disbursing officers.....	314,281,079.01
On account of assay office:	
Ordinary expenses.....	172,130.95
Bullion.....	24,056,070.91
On account of semiannual duty.....	172,315.24
On account of the Secretary of the Treasury.....	45,972.65
On account of interest.....	24,203,178.44
On account of redemption and exchange.....	300,786,394.90
On account of purchase of United States bonds.....	64,644,586.23
On account of special customs deposits.....	207,934,731.86
On account of purchase of Pacific Railroad bonds.....	4,529,519.03
On account of miscellaneous.....	5,575,290.53
	<hr/>
	1,398,642,961.26
	<hr/>
	1,579,362,743.70

### DISBURSEMENTS.

On account of Treasury drafts.....	378,456,083.82
On account of Post-Office drafts.....	13,858,453.50
On account of disbursing officers.....	200,382,971.67
On account of assay office:	
Ordinary expenses.....	170,988.83
Bullion.....	17,255,002.52
On account of interest.....	24,203,178.44

# RECEIPTS AND DISBURSEMENTS BY SUB-TREASURIES. CXXIX

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## NEW YORK—Continued.

### DISBURSEMENTS—Continued.

On account of redemption and exchange .....	\$300,412,937.90	
On account of gold certificates .....	38,745,120.00	
On account of silver certificates .....	33,808,007.00	
On account of transfers .....	104,735,787.68	
On account of United States notes, mutilated .....	34,398,051.00	
On account of certificates of deposit, act June 8, 1872 .....	13,650,000.00	
On account of fractional currency .....	1,350.00	
On account of national bank notes .....	3,072,000.00	
On account of Treasury notes .....	749,000.00	
On account of United States bonds .....	64,644,586.23	
On account of special customs deposits .....	208,215,099.85	
On account of Pacific Railroad bonds .....	4,553,834.93	
		<u>\$1,441,310,453.37</u>
Balance June 30, 1891 .....		<u>138,072,290.33</u>

## PHILADELPHIA, PA.

Balance June 30, 1890 .....	\$26,276,294.53
-----------------------------	-----------------

### RECEIPTS.

On account of customs .....	\$20,553,084.55	
On account of transfer account Treasurer United States .....	2,510,679.01	
On account of the Secretary of the Treasury .....	15,120.00	
On account of certificates, act June 8, 1872 .....	7,210,000.00	
On account of Post-Office Department .....	2,993,700.45	
On account of transfers of funds .....	20,071,893.13	
On account of patent fees .....	1,747.25	
On account of disbursing officers .....	17,049,541.01	
On account of redemption and exchange .....	22,259,829.00	
On account of semiannual duty .....	50,123.56	
On account of gold certificates, series 1888 .....	14,665,000.00	
On account of suspense account .....	2,442.40	
On account of miscellaneous .....	1,898,409.21	
		<u>109,281,569.57</u>
		<u>135,557,864.10</u>

### DISBURSEMENTS.

On account of Treasury drafts .....	18,314,599.70	
On account of Post-Office drafts .....	3,270,089.68	
On account of disbursing accounts .....	16,454,723.04	
On account of redemption and exchange .....	22,194,267.00	
On account of the Secretary of the Treasury .....	9,668.45	
On account of interest .....	1,411,500.97	
On account of transfer account of Treasurer United States .....	2,288,476.52	
On account of transfers of funds .....	31,627,045.14	
On account of certificates of deposit, act June 8, 1872 .....	6,700,000.00	
On account of gold certificates, series 1888 .....	13,710,000.00	
On account of suspense account .....	2,377.84	
		<u>115,982,748.34</u>
Balance June 30, 1891 .....		<u>19,575,115.76</u>

## ST. LOUIS, MO.

Balance June 30, 1890 .....	\$22,861,270.87
-----------------------------	-----------------

### RECEIPTS.

On account of customs .....	\$2,167,110.60	
On account of internal revenue .....	4,970.59	
On account of sales of public lands .....	54,149.99	
On account of Post-Office Department .....	2,309,158.49	
On account of transfers:		
Treasurer's .....	22,745,022.04	
Standard dollars .....	2,906,380.00	
On account of patent fees .....	2,508.50	
On account of disbursing officers .....	20,106,088.73	
On account of assay office:		
Ordinary expenses .....	5,889.47	
Bullion .....	450,000.00	
On account of semiannual duty .....	8,148.81	
On account of the Secretary of the Treasury .....	9,284.19	
On account of interest .....	732.50	
On account of repayments .....	626,329.06	
On account of redemption and exchange .....	5,857,462.00	
On account of miscellaneous .....	56,113.41	
		<u>57,309,348.38</u>
		<u>80,170,625.25</u>

## CXXX REPORT OF THE SECRETARY OF THE TREASURY.

TABLE P.—RECEIPTS AND DISBURSEMENTS, ETC.—Continued.

## ST. LOUIS—Continued.

## DISBURSEMENTS.

On account of Treasury drafts.....	\$19,307,842.79	
On account of Post-Office drafts.....	2,435,925.47	
On account of disbursing officers.....	20,152,692.02	
On account of assay office:		
Ordinary expenses.....	5,827.41	
Bullion.....	469,092.36	
On account of interest.....	367,232.37	
On account of redemption and exchange.....	5,861,492.00	
On account of gold certificates, mutilated.....	129,000.00	
On account of silver certificates, mutilated.....	313,000.00	
On account of transfers.....	8,000,519.90	
On account of United States notes, mutilated.....	571,000.00	
On account of certificates of deposit, act of June 8, 1872.....	450,000.00	
On account of Secretary of the Treasury.....	8,209.29	
On account of miscellaneous.....	9,339.04	
		\$58,081,172.65
Balance June 30, 1891.....		22,089,452.60

## SAN FRANCISCO.

Balance June 30, 1890..... \$68,223,605.06

## RECEIPTS.

On account of customs.....	\$8,978,804.73	
On account of internal revenue.....	304,513.42	
On account of sales of public lands.....	725,441.85	
On account of gold certificates, series 1888.....	4,315,000.00	
On account of Post-Office Department.....	1,164,740.67	
On account of transfers:		
Treasurer's.....	11,644,567.65	
Standard dollars.....	2,140,245.00	
On account of patent fees.....	14,206.80	
On account of disbursing officers.....	13,083,508.99	
On account of semiannual duty.....	4,727.22	
On account of the Secretary of the Treasury.....	40,493.15	
On account of fractional silver coin.....	960,930.00	
On account of miscellaneous.....	577,756.63	
		43,954,936.11
		112,178,541.17

## DISBURSEMENTS.

On account of Treasury drafts.....	\$15,008,393.01	
On account of Post-Office drafts.....	1,184,578.54	
On account of disbursing officers.....	12,859,482.60	
On account of interest.....	466,927.33	
On account of gold certificate, series 1888.....	4,590,000.00	
On account of silver dollars.....	5,542.00	
On account of transfers, Treasurer.....	4,392,238.89	
On account of United States and national bank notes.....	343,000.00	
On account of fractional silver coin.....	915,760.75	
On account of Secretary of the Treasury.....	41,805.40	
		39,807,728.52
Balance June 30, 1891.....		72,370,812.65

TABLE Q. -STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES UNDER TREATY STIPULATIONS.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Apaches, Kiowas, and Comanches.	Thirty installments, provided to be expended under the tenth article treaty of October 21, 1867.	Six installments, unappropriated, at \$30,000 each.	Vol. 15, p. 584, § 10	.....	\$180,000.00	.....	.....
Do.....	Purchase of clothing.....	Tenth article treaty of October 21, 1867.	...do.....	\$11,000.00	.....	.....	.....
Do.....	Pay of carpenter, farmer, blacksmith, miller, and engineer.	Fourteenth article treaty of October 21, 1867.	Vol. 15, p. 585, § 14	4,500.00	.....	.....	.....
Do.....	Pay of physician and teacher.....	.....do.....	.....do.....	2,500.00	.....	.....	.....
Cheyennes and Arapahoes.	Thirty installments, provided to be expended under tenth article treaty of October 28, 1867.	Six installments, unappropriated, at \$20,000 each.	Vol. 15, p. 596, § 10	.....	120,000.00	.....	.....
Do.....	Purchase of clothing, same article.....	.....do.....	.....do.....	12,000.00	.....	.....	.....
Do.....	Pay of physician, carpenter, farmer, blacksmith, miller, engineer, and teacher.	.....do.....	Vol. 15, p. 597, § 13	6,500.00	.....	.....	.....
Do.....	Interest on \$1,000,000 at 5 per cent per annum.	Agreement approved Mar. 3, 1891, 26 Stats., 1025.	.....	.....	.....	\$50,000.00	\$1,000,000.00
Chickasaws.....	Permanent annuity in goods.....	.....do.....	Vol. 1, p. 619.....	.....	.....	3,000.00	.....
Chippewas of the Mississippi.	Forty-six installments to be paid to the chiefs of the Mississippi Indians.	One installment of \$1,000, due.....	Vol. 9, p. 904, § 3.....	.....	1,000.00	.....	.....
Chippewas, Pillager and Lake Winnebagoish bands.	Forty installments: in money, \$10,666.66; goods, \$8,000; and for purposes of utility, \$4,000.	Three installments, of \$22,666.66 each, due.	Vol. 10, p. 1168, § 3; vol. 13, p. 694, § 3.	.....	67,993.98	.....	.....
Choctaws.....	Permanent annuities.....	Second article treaty of November 16, 1805, \$3,000; thirteenth article treaty of October 18, 1820, \$600; second article treaty of January 20, 1825, \$6,000.	Vol. 7, p. 99, § 2; vol. 11, p. 614, § 13; vol. 7, p. 215, § 13; vol. 7, p. 235, § 2.	.....	.....	9,600.00	.....
Do.....	Provisions for smiths, etc.....	Sixth article treaty of October 18, 1820; ninth article treaty of January 20, 1825.	Vol. 7, p. 212, § 6; vol. 7, p. 236, § 9; vol. 7, p. 614, § 13.	.....	.....	920.00	.....

TABLE Q.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unapropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations indefinite as to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Choctaws .....	Interest on \$390,257.92, articles 10 and 13, treaty of January 22, 1855.	.....	Vol. 11, p. 614, § 13	.....	.....	\$19,512.89	\$390,257.92
Creeks .....	Permanent annuities.	Treaty of August 7, 1790 .....	Vol. 7, p. 36, § 4	.....	.....	1,500.00	.....
Do .....	do .....	Treaty of June 16, 1802 .....	Vol. 7, p. 69, § 2	.....	.....	3,000.00	.....
Do .....	Smiths, shops, etc.	Treaty of January 24, 1826 .....	Vol. 7, p. 287, § 8	.....	.....	1,110.00	22,200.00
Do .....	Wheelwright, permanent.	Treaty of January 24, 1826, and August 7, 1856.	Vol. 7, p. 287, § 8; Vol. 11, p. 700, § 5.	.....	.....	600.00	12,000.00
Do .....	Allowance, during the pleasure of the President, for blacksmiths, assistants, shops, and tools, iron and steel, wagon-maker, education, and assistants in agricultural operations, etc.	Treaty of February 14, 1833, and treaty of August 7, 1856.	Vol. 7, p. 419, § 5; Vol. 11, p. 700, § 5.	\$840.00 270.00 600.00 1,000.00 2,000.00	.....	.....	.....
Do .....	Interest on \$200,000 held in trust, sixth article treaty August 7, 1856.	Treaty of August 7, 1856 .....	Vol. 11, p. 700, § 6.	.....	.....	10,000.00	200,000.00
Do .....	Interest on \$275,168 held in trust, third article treaty June 14, 1880, to be expended under the direction of the Secretary of the Interior.	Expended under the direction of the Secretary of the Interior.	Vol. 14, p. 788, § 3.	.....	.....	13,758.40	275,168.00
Do .....	Interest on \$2,000, at 5 per cent per annum.	Act March 1, 1889 .....	25 Stats., 789	.....	.....	100,000.00	2,000,000.00
Crows .....	For supplying male persons over fourteen years of age with a suit of good, substantial woolen clothing; females over twelve years of age a flannel skirt or goods to make the same; a pair of woolen hose, calico, and domestic; and boys and girls under the ages named such flannel and cotton goods as their necessities may require.	Treaty of May 7, 1868; seven installments, of \$15,000 each, due, estimated.	Vol. 15, p. 651, § 9.	.....	\$105,000.00	.....	.....
Do .....	For pay of physician, carpenter, miller, engineer, farmer, and blacksmith.	Treaty of May 7, 1868 .....	do .....	4,500.00	.....	.....	.....
Do .....	Blacksmith, iron and steel, and for seeds and agricultural implements.	Estimated at .....	Vol. 15, p. 651, § 8.	1,500.00	.....	.....	.....
Do .....	Twenty-five installments of \$30,000 each, in cash or otherwise, under the direction of the President.	Fifteen installments of \$30,000 each, due.	Act of April 11, 1882.	.....	450,000.00	.....	.....



Iowas.....	Interest on \$57,500, being the balance on \$157,500.		Vol.10,p.1071,§ 9		2, 875. 00	57, 500. 00
Do.....	Five annual installments of \$3,600; five annual installments of \$3,000; five annual installments of \$2,400; five annual installments of \$1,800; five annual installments of \$1,200, to be paid per capita.	Four installments of \$3,600, due, also the twenty installments mentioned in first column.	Vol. 26,p.756, § 7	56, 400. 00		
Indians at Black-foot Agency.	Ten installments of annuity at \$150,000 each.	Six installments due.	Act of May 1, 1888.	900, 000. 00		
Indians at Fort Belknap Agency.	Ten installments of annuity at \$115, 000 each.	do	do	690, 000. 00		
Indians at Fort Peck Agency.	Ten installments of annuity at \$165,000 each.	do	do	990, 000. 00		
Indians at Fort Hall Agency.	Twenty installments of annuity of \$6,000 ....	Expended under the direction of the Secretary of the Interior; seventeen installments due.	Agreement of February 23, 1889.	102, 000. 00		
Indians at Fort Berthold Agency.	Ten installments of \$80,000 each, under direction of the Secretary of the Interior.	Nine installments of \$80,000, each, due.	Act of March 3, 1891.	720, 000. 00		
Kansas.....	Interest on \$135,000 at 5 per cent.		Vol. 9, p. 842, § 2.		6, 750. 00	135, 000. 00
Kickapoos.....	Interest on \$73,648.86, at 5 per cent.		Vol.10,p.1079, § 2.		3, 682. 44	73, 648. 86
Mojels.....	Pay of teacher to manual-labor school and subsistence of pupils, etc.	Treaty of December 21, 1855.	Vol.12,p.982, § 2.	3, 000. 00		
Nez Percés.....	Salary of five matrons for schools, five assistant teachers, farmer, carpenter, and five millers.	Treaty of June 9, 1863.	Vol.14,p. 650, § 5.	6, 000. 00		
Northern Cheyennes and Arapahoes.	Thirty installments for purchase of clothing, as per sixth article of treaty May 10, 1868.	Seven installments, of \$12,000 each, due.	Vol.15,p. 657, § 6.	84, 000. 00		
Do.....	Pay of two teachers, two carpenters, two farmers, miller, blacksmith, engineer, and physician.	Estimated at.....	Vol.15,p. 658, § 7.	9, 000. 00		
Osages.....	Interest on \$69,120 at 5 per cent for educational purposes.	Resolution of the Senate to treaty, January 2, 1885.	Vol. 7, p. 242, § 6.		3, 456. 00	69, 120. 00
Do.....	Interest on \$300,000 at 5 per cent, to be paid semiannually in money or such articles as the Secretary of the Interior may direct.	Treaty of September 29, 1865.	Vol. 14,p.687, § 1.		15, 000. 00	300, 000. 00
Ottos and Missourias.	Twelve installments, last series, in money or otherwise.	Three installments, of \$5,000 each, due.	Vol.10,p.1039, § 4.	15, 000. 00		
Pawnees.....	Annuity goods and such articles as may be necessary.	Treaty of September 24, 1857	Vol.11,p. 729, § 2.		30, 000. 00	
Do.....	Support of two manual-labor schools and pay of teachers.	do	Vol.11, p. 729, § 3.	10, 000. 00		
Do.....	For iron and steel and other necessary articles for shops, and pay of two blacksmiths, one of whom is to be tin and gun smith, and compensation of two strikers and apprentices.	Estimated for iron and steel, \$500; two blacksmiths, \$1,200; and two strikers, \$480.	Vol.11,p. 729, § 4.	2, 180. 00		
Do.....	Farming utensils and stock, pay of farmer, miller, and engineer, and compensation of apprentices to assist in working in the mill and keeping in repair grist and saw mill.	Estimated	Vol.12,p. 730, § 4.	4, 400. 00		
Poncas.....	Amount to be expended during the pleasure of the President for purposes of civilization.	Treaty of March 12, 1868.	Vol.12, p.998, § 2.	18, 000. 00		

TABLE Q.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Description of annuities, etc.	Number of installments yet unappropriated, explanations, etc.	Reference to laws, Statutes at Large.	Annual amount necessary to meet stipulations, indefinite as to time now allowed, but liable to be discontinued.	Aggregate of future appropriations that will be required during a limited number of years to pay limited annuities incidentally necessary to effect the payment.	Amount of annual liabilities of a permanent character.	Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which, invested at 5 per cent, produce permanent annuities.
Pottawatomies.....	Permanent annuity in money .....	August 3, 1795 .....	Vol. 7, p. 51, § 4 .....			\$357.80	\$7,156.00
Do.....	do.....	September 30, 1809 .....	Vol. 7, p. 114, § 3 .....			178.90	3,578.00
Do.....	do.....	October 2, 1818 .....	Vol. 7, p. 185, § 3 .....			894.50	17,890.00
Do.....	do.....	September 20, 1828 .....	Vol. 7, p. 317, § 2 .....			715.60	14,312.00
Do.....	Permanent annuities.....	July 29, 1829 .....	Vol. 7, p. 330, § 2 .....			5,724.77	114,495.40
Do.....	Permanent provision for three blacksmiths and assistants, iron, and steel.	October 16, 1826; September 20, 1828; July 29, 1829. ....	Vol. 7, p. 296, § 3; vol. 7, p. 318, § 2; vol. 7, p. 321, § 2 .....			1,008.99	20,179.80
Do.....	Permanent provision for furnishing salt .....	July 29, 1829 .....	Vol. 7, p. 320, § 2 .....			156.54	3,120.80
Do.....	Permanent provision for payment of money in lieu of tobacco, iron, and steel.	September 29, 1828; June 5 and 17, 1846. ....	Vol. 7, p. 318, § 2; vol. 9, p. 855, § 10 .....			107.34	2,146.80
Do.....	For interest on \$230,064.20 at 5 per cent .....	June 5 and 17, 1846 .....	Vol. 9, p. 855, § 7 .....			11,593.21	230,064.20
Quapaws.....	For education, smith, farmer, and smith-shop during the pleasure of the President.	\$1,000 for education, \$500 for smith, etc. ....	Vol. 7, p. 423, § 3 .....	\$1,500.00			
Sacs and Foxes of Mississippi.....	Permanent annuity .....	Treaty of November 3, 1804 .....	Vol. 7, p. 85, § 3 .....			1,000.00	20,000.00
Do.....	Interest on \$200,000, at 5 per cent .....	Treaty of October 21, 1837 .....	Vol. 7, p. 541, § 2 .....			10,000.00	200,000.00
Do.....	Interest on \$800,000, at 5 per cent .....	Treaty of October 21, 1842 .....	Vol. 7, p. 596, § 2 .....			40,000.00	800,000.00
Sacs and Foxes of the Mississippi.....	Interest on \$300,000 at 5 per cent per annum .....	Act February 13, 1891 .....	26 Stats. 758 .....			15,000.00	300,000.00
Sacs and Foxes of Missouri.....	Interest on \$157,400, at 5 per cent .....	Treaty of October 21, 1837 .....	Vol. 7, p. 543, § 2 .....			7,870.00	157,400.00
Do.....	For support of school .....	Treaty of March 6, 1861 .....	Vol. 12, p. 1172, § 5 .....	200.00			
Seminoles.....	Interest on \$500,000, eighth article of treaty of August 7, 1856. ....	\$25,000 annual annuity .....	Vol. 11, p. 702, § 8 .....			25,000.00	500,000.00
Do.....	Interest on \$70,000, at 5 per cent .....	Support of schools, etc. ....	Vol. 14, p. 757, § 3 .....			3,500.00	70,000.00
Seminoles.....	Interest on \$1,500,000, at 5 per cent per annum .....	March 2, 1889 .....	25 Stats. p. 1004 .....			75,000.00	1,500,000.00
Senecas.....	Permanent annuity .....	September 9 and 17, 1817 .....	Vol. 7, p. 161, § 4; vol. 7, p. 179, § 4 .....			1,000.00	20,000.00
Do.....	Smith and smith shop and miller, permanent. ....	February 28, 1821 .....	Vol. 7, p. 349, § 4 .....			1,660.00	33,200.00

Senecas of N. Y.	Permanent annuities	February 19, 1841	Vol. 4, p. 442			6,000.00	120,000.00
Do.	Interest on \$75,000, at 5 per cent.	Act of June 27, 1846	Vol. 9, p. 35, § 2			3,750.00	75,000.00
Do.	Interest on \$43,050, transferred from the Ontario bank to the United States Treasury.	do	Vol. 9, p. 35, § 3			2,152.50	43,050.00
Senecas and Shawnees.	Permanent annuity	Treaty of September 17, 1818	Vol. 7, p. 179, § 4			1,000.00	20,000.00
Do.	Support of smith and smith shops.	Treaty of July 20, 1831	Vol. 7, p. 352, § 4	1,060.00			
Shawnees.	Permanent annuity for education	August 3, 1795; September 29, 1817	Vol. 7, p. 51, § 4			3,000.00	60,000.00
Do.	Interest on \$40,000, at 5 per cent	August 3, 1795; May 10, 1854	Vol. 10, p. 1056, § 3			2,000.00	40,000.00
Shoshones and Bannacks:							
Shoshones	For the purchase of clothing for men, women, and children, thirty installments.	Eight installments due, estimated, at \$10,000 each.	Vol. 15, p. 676, § 9		\$80,000.00		
Do.	For pay of physicians, carpenter, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000.00			
Do.	Blacksmith, and for iron and steel for shops.	do	Vol. 15, p. 676, § 3	1,000.00			
Bannacks.	For the purchase of clothing for men, women, and children, thirty installments.	Eight installments due, estimated, at \$5,000 each.	Vol. 15, p. 676, § 9		40,000.00		
Do.	Pay of physician, carpenter, miller, teacher, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 676, § 10	5,000.00			
Six Nations of N. Y.	Permanent annuities in clothing, etc.	Treaty November 11, 1794	Vol. 7, p. 64, § 6			4,500.00	90,000.00
Sioux of different tribes, including Santee Sioux of Nebraska.	Purchase of clothing for men, women, and children.	Eight installments, of \$130,000 each, due; estimated.	Vol. 15, p. 638, § 10		1,040,000.00		
Do.	Blacksmith, and for iron and steel	Estimated	do	2,000.00	1,200,000.00		
Do.	For such articles as may be considered necessary by the Secretary of the Interior for persons engaged in agriculture.	Eight installments of \$150,000 each, due; estimated.	do				
Do.	Physician, five teachers, carpenter, miller, engineer, farmer, and blacksmith.	Estimated	Vol. 15, p. 638, § 13	10,400.00			
Do.	Purchase of rations, etc., as per article 5, agreement of September 26, 1876.	do	Vol. 19, p. 256, § 5	950,000.00			
Tabeguache band of Utes.	Pay of blacksmith	do	Vol. 13, p. 675, § 10	720.00			
Tabeguache, Muache, Capote, Weeminuche, Yampa, Grand River and Uintah bands of Utes.	For iron and steel and necessary tools for blacksmith shop.	do	Vol. 15, p. 627, § 9	220.00			
Do.	Two carpenters, two millers, two farmers, one blacksmith, and two teachers.	do	Vol. 15, p. 622, § 15	7,800.00			
Do.	Thirty installments, of \$30,000 each, to be expended under the direction of the Secretary of the Interior for clothing, blankets, etc.	Seven installments, each \$30,000; due.	Vol. 15, p. 622, § 11		210,000.00		
Do.	Annual amount to be expended under the direction of the Secretary of the Interior in supplying said Indians with beef, mutton, wheat, flour, beans, etc.		Vol. 15, p. 622, § 12	30,000.00			

CCXXXVI REPORT OF THE SECRETARY OF THE TREASURY.

TABLE Q.—STATEMENT SHOWING THE PRESENT LIABILITIES OF THE UNITED STATES TO INDIAN TRIBES, ETC.—Continued.

Names of treaties.	Winnebagoes.....	Do.....	Kankton tribe of Sioux.	Total.
Description of annuities, etc.	Interest on \$804,909.17, at 5 per cent per annum. November 1, 1837, and Senate amendment, July 17, 1862.	Interest on \$78,340.41, at 5 per cent per annum, to be expended under the direction of the Secretary of the Interior. Twenty installments, of \$15,000 each, fourth series, to be paid to them or expended for their benefit.	Seventeen installments, of \$15,000 each, due.	
Number of installments yet unap- propriated, explanations, etc.			Vol. 11, p. 744, § 4.	
Reference to Laws, Statutes at Large.	Vol. 7, p. 546, § 4; Vol. 12, p. 628, § 4	Vol. 16, p. 355, § 1		\$1,134,660.00
Annual amount necessary to meet stipulations indefinite as to time now allowed, but liable to be discontinued.			\$255,000.00	7,306,399.98
Aggregate of future appropri- ations that will be required during a limited number of years to pay limited annu- ities incidentally necessary to effect the payment.				542,007.35
Amount of annual liabilities of a permanent character.		3,917.02		
Amount held in trust by the United States on which 5 per cent is annually paid, and amounts which invest- ed at 5 per cent, produce permanent annuities.		\$804,909.17	78,340.41	9,879,737.36

TABLE R.—STATEMENT OF REDEEMED UNITED STATES SECURITIES RECEIVED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FOR FINAL COUNT, EXAMINATION, AND DESTRUCTION, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Title of security.	Denominations.										Totals.	
	1's.	2's.	5's.	10's.	20's.	50's.	100's.	500's.	1,000's.	5,000's.		10,000's.
United States notes, new issue.....	\$1,962.00	\$3,216	\$31,160.00	\$64,435	\$78,220	\$12,700	\$15,200	\$7,500	\$3,000			\$217,393.00
United States notes, series 1869.....	8,862.50	11,424	100,787.50	482,290	642,630	94,250	261,800	7,000	139,000			1,748,044.00
United States notes, series 1874.....	4,760.50	5,311				396,350		115,500				521,921.50
United States notes, series 1875.....	12,315.50	15,322	152,262.50	220,505	420,930	49,500	405,000	143,500				1,419,335.00
United States notes, series 1878.....	11,859.00	10,163	157,575.00	341,590	790,970	336,950	689,200	406,000	493,000	\$10,000		3,247,307.00
United States notes, series 1880.....	338,393.50	367,561	16,261,610.00	17,156,605	15,957,230	3,129,100	4,533,500	2,271,000	3,623,000			63,637,999.50
Treasury notes, series 1890.....	139,967.00	34,908	123,815.00	512,290	21,320		186,700		605,000			1,624,000.00
Demand notes.....			125.00	60	200							385.00
One-year notes of 1863.....				70	320							490.00
Two-year notes of 1863.....						150	100					250.00
Compound-interest notes of 1863.....				30								30.00
Compound-interest notes of 1864.....				330	1,240	550	100	500				2,720.00
Silver certificates, series 1878.....				8,850	28,200	36,350	36,200	7,000	18,000			134,600.00
Silver certificates, series 1880.....				7,557,250	8,040,440	755,750	849,200	490,000	715,000			18,407,640.00
Silver certificates, series 1886.....	11,389,274.00	7,868,255	21,597,432.00	12,200,385	130,980							53,186,326.00
Gold certificates, New York, series 1882.....					701,140	557,750	270,200	186,000	161,000	60,000	\$630,000	2,566,090.00
Gold certificates, Washington, series 1882.....					1,270,540	1,029,600	1,427,300	1,981,500	5,150,000	4,555,000	9,020,000	24,433,940.00
Refunding certificates.....				12,140								12,140.00
National currency notes of failed and liquidating banks.....	3,638.00	2,984	1,564,460.00	3,048,410	2,494,960	649,950	842,500	15,000	8,000			8,629,902.00
National currency redeemed and retired.....	779.00	576	15,277,305.00	14,041,330	9,126,580	1,962,350	3,664,300	1,000				44,074,220.00
Total.....	11,911,811.00	8,819,720	55,266,532.00	55,646,570	39,705,900	9,011,300	13,181,400	5,631,500	10,915,000	4,625,000	9,650,000	

Redeemed United States fractional currency.	Denominations.						
	3c.	5c.	10c.	15c.	25c.	50c.	
Fractional currency, first issue.....		\$8.47	\$16.18		\$33.58	\$44.05	102.28
Fractional currency, second issue.....		13.11	20.66		30.53	33.75	98.05
Fractional currency, third issue.....	\$0.35	5.13	74.23		121.99	223.70	425.40
Fractional currency, fourth issue.....			143.96	\$64.99	271.58	50.60	531.13
Fractional currency, fourth issue, second series.....						331.25	331.25
Fractional currency, fourth issue, third series.....						300.70	300.70
Fractional currency, fifth issue.....			385.67		965.49	691.40	2,042.56
Total.....	.35	26.71	640.70	64.99	1,423.17	1,675.45	2,588,803.48
Redeemed United States internal-revenue stamps.....							2,588,803.48
Aggregate of redeemed United States securities received for destruction.....							226,457,367.85

## CXXXVIII REPORT OF THE SECRETARY OF THE TREASURY.

TABLE S.—STATEMENT OF UNITED STATES BONDS AND OTHER OBLIGATIONS RECEIVED AND ISSUED BY THE OFFICE OF THE SECRETARY OF THE TREASURY FROM NOVEMBER 1, 1890, TO OCTOBER 31, 1891, INCLUSIVE.

Title of loan.	Received for exchange and transfer.	Received for redemption.	Issued.	Total.
Loan of July and August, 1861, acts of July 17 and August 5, 1861.....		\$20, 100		\$20, 100
5-20 bonds of 1862, act of February 25, 1862..		1, 350		1, 350
Bonds issued to Pacific railroads, acts of July 1, 1862, and July 2, 1864.....	\$7, 148, 000		\$7, 148, 000	14, 296, 000
Loan of 1863 (1881), act of March 3, 1863.....		100		100
Gold certificates, act of March 3, 1863.....		3, 720		3, 720
Gold certificates, series of 1888.....		37, 505, 000	36, 705, 000	74, 210, 000
10-40 bonds of 1864, act of March 3, 1864.....		1, 550		1, 550
5-20 bonds of 1864, act of June 30, 1864.....		11, 650		11, 650
7-30 notes of 1864 and 1865, acts of June 30, 1864, and March 3, 1865.....		1, 150		1, 150
Consols of 1865, act of March 3, 1865.....		16, 050		16, 050
Consols of 1867, act March 3, 1865.....		9, 000		9, 000
Consols of 1868, act March 3, 1865.....		50		50
Funded loan of 1881, 5 percents, acts of July 14, 1870, and January 20, 1870.....		4, 500		4, 500
Funded loan of 1891, 4½ percents, same acts ..	4, 966, 600	59, 378, 350	4, 966, 600	69, 311, 550
Funded loan of 1907, 4 percents, same acts ..	60, 221, 600	8, 645, 850	60, 306, 750	129, 144, 200
Certificates of deposit, act of June 8, 1872.....		50, 265, 000	54, 430, 000	104, 695, 000
3½ per cent bonds, act of July 14, 1870, and January 20, 1871.....		7, 800		7, 800
3½ per cent bonds, acts of July 17 and August 5, 1861.....		1, 000		1, 000
3½ per cent bonds, act of March 3, 1863.....		50		50
3 per cent bonds, act of July 12, 1882.....		21, 500		21, 500
Funded loan of 1891, continued at 2 per cent.	371, 200	47, 700	25, 783, 400	26, 212, 300
	72, 777, 400	155, 941, 470	189, 339, 750	418, 058, 620

---

---

## APPENDIX TO THE REPORT ON THE FINANCES.

---

---

FI 91—1

1





## APPENDIX.

---

### REPORTS OF HEADS OF BUREAUS AND OTHER OFFICERS.

(No. 1.)

#### REPORT OF THE TREASURER.

TREASURY OF THE UNITED STATES,  
*Washington, December 1, 1891.*

SIR: I have the honor to submit the annual report on the operations and condition of the Treasury.

For convenience of reference, the tabular statements relating to the work of the past fiscal year, as well as those covering longer periods of time, are presented in the Appendix, where they are grouped according to their topics in the following general order: The revenues and expenditures; the state of the Treasury; the receipts and disbursements of moneys; the issue and redemption of currency; the circulation; the public debt; and the redemption of national-bank notes.

In the preparation of the tables it has been the aim to begin with the minutest particulars that possess any degree of public interest, to combine these into classes and groups, and lastly to deduce the net results. The operations of the fiscal year, forming the chief subject-matter in hand, are shown with much attention to detail, while those of former years, where brought in for the purpose of presenting a connected historic survey, are treated in a more summary manner. From considerations suggested by current discussion and events, these tables have been a good deal elaborated, for which perhaps no apology will be necessary, if in any measure they may serve to throw new light on the matters to which they relate.

Important legislation, creating a new kind of currency, imposing a new responsibility upon the Treasury, and completely transforming some of the Departmental statements, has made it necessary to alter a number of tables which have been more or less familiar to the readers of former reports. Some other tables heretofore published, relating to transactions long past, or to events of transient interest only, have been shortened or dropped; but no matter of this kind has been omitted, it is believed, that would be useful in forming an understanding of the business of the Treasury, or its bearing upon the financial history of the country. So far as it has been possible the statistics relating to similar subjects have been compiled according to a uniform plan and are presented in uniform shape.

## REVENUES AND EXPENDITURES.

There was a decrease of \$10,468,535.32 in the net ordinary revenues of the Government for the fiscal year as compared with those of the year before, from \$403,080,982.63 to \$392,612,447.31. At the same time there was an increase of \$57,636,198.14 in the ordinary expenditures, excluding therefrom the amount paid in premium on the public debt. The surplus revenues were thus cut down from \$105,344,496.03 to \$37,239,762.57. Of this last sum \$10,401,220.61 was expended in premium on bonds purchased, leaving \$26,838,541.96 of surplus for the year applicable to the extinction of as much of the principal of the debt.

The net ordinary receipts and expenditures for the two years, together with the premiums paid, are shown in the following table:

	1890.	1891.	Increase.	Decrease.
<b>REVENUES.</b>				
Customs .....	\$229,668,584.57	\$219,522,205.23	.....	\$10,146,379.34
Internal revenue .....	142,006,705.81	145,686,249.44	\$3,079,543.63	.....
Sale of public lands .....	6,358,272.51	4,020,535.41	.....	2,328,737.10
Miscellaneous sources .....	24,447,419.74	23,374,457.23	.....	1,072,962.51
Total .....	403,080,982.63	392,612,447.31	3,079,543.63	13,548,078.95
Net decrease .....	.....	.....	.....	10,468,535.32
<b>EXPENDITURES.</b>				
<b>Civil and miscellaneous:</b>				
Customs, light-houses, public build- ings, etc. ....	19,734,371.91	24,909,689.16	5,175,317.25	.....
Internal revenue .....	3,928,068.31	16,552,292.50	12,624,224.19	.....
Interior civil (lands, patents, etc.) ..	8,442,413.14	15,281,705.34	6,839,292.20	.....
Treasury proper (legislative, execu- tive, and other civil) .....	43,430,561.05	45,217,510.47	1,786,949.42	.....
Diplomatic (foreign relations) .....	1,648,276.59	2,028,715.26	380,438.67	.....
Judiciary .....	4,219,565.49	6,058,254.76	1,838,689.27	.....
War Department .....	44,582,838.08	48,720,065.01	4,137,226.93	.....
Navy Department .....	22,006,206.24	26,113,896.46	4,107,690.22	.....
Interior Department (Indians and pen- sions) .....	113,644,901.74	132,943,420.41	19,298,518.67	.....
Interest on public debt .....	36,099,284.05	37,547,135.37	1,447,851.32	.....
Premium on public debt .....	20,304,224.06	10,401,220.61	.....	9,903,003.45
Total .....	318,040,710.66	365,773,905.35	57,636,198.14	9,903,003.45
Net increase .....	.....	.....	47,733,194.69	.....
Surplus .....	85,040,271.97	26,838,541.96	.....	58,201,730.01

Besides the revenues, the amount of which is given as shown by the receiving warrants issued, there was covered into the Treasury during the year the aggregate sum of \$373,208,857.75 as receipts on account of the public debt, consisting of gold coin, silver dollars, and legal tender notes deposited for certificates to be circulated as money; of United States notes received for issue in place of others destroyed, of 4 per cent bonds issued for refunding certificates, of Treasury notes of 1890 issued, and lastly of the fund which before had been on deposit with the Treasurer, as agent, for the retirement of national-bank notes.

The expenditures on the same account, which will be noticed more in detail under another head, amounted to \$365,352,470.87.

The postal revenues amounted to \$65,762,908.55, an increase of \$4,656,867.26 over those of the preceding year, and the expenditures to \$72,067,580.65, an increase of \$5,056,317.01. Of the revenues \$38,730,624.39 was received and disbursed by postmasters, without passing through the Treasury. The balance standing to the credit of the Post-Office Department on the Treasurer's books was \$5,805,621.79 at the beginning of the year and \$4,242,608.13 at the close.

## STATE OF THE TREASURY.

As a public officer the Treasurer is responsible to his superior for the performance of his duties, which consist generally in receiving, keeping, and disbursing the funds of the Government. He stands in the same relations to the Department that a banker does to a depositor. For each receipt or disbursement he must have a proper warrant; for the balance, representing the excess of receipts over disbursements, he must be able to show an equivalent in lawful money or other acceptable assets.

In its essential form the account kept with him on the books of the Department is a simple record of receipts on the one hand and of payments on the other. Save in exceptional cases the Department has no concern in the kinds of money he may receive or pay out. He may accept from the taxpayer any kind of money the law allows, and he may satisfy the public creditor, unless a particular kind is specified in the contract, with any he can most conveniently pay. Hence it follows that the condition of the Treasury, with respect to the proportions of the different kinds of money composing its funds, is dependent much upon the character of the circulating medium of the country, and to a very great extent upon the management of the Treasurer and his subordinate officers. A most important consideration with reference to the state of the Treasury is, therefore, how much of each kind of money the Treasurer may have in his custody against the balance charged to him on the books of the Department.

On June 30, 1890, that balance was \$691,527,403.76. Adding thereto the sum of \$765,821,305.06, which comprises the receipts of the year from all sources, gives \$1,457,348,708.82 as the aggregate to be accounted for on June 30, 1891. Out of this there was disbursed, by warrant, the total sum of \$355,372,684.74 on account of the ordinary expenses of the Government, together with a total sum of \$375,753,691.48 on account of the public debt, making an aggregate disbursement of \$731,126,376.22, and leaving a balance of \$726,222,332.60, for which the Treasurer must be able to produce cash or other valid assets.

The foregoing statement does not, however, comprise the whole of the operations of the Treasury, nor do the figures represent the sum of its liabilities. Besides being the bank of the General Government, the Treasury is also the depository of the Post-Office Department, of the national bank note redemption fund, and of the disbursing officers of the various services of the Government, to whom the moneys to meet the expenditures are advanced in the first instance. Through these channels a stream of money flows continuously in and out of the Treasury, and a varying amount is always on hand, for which the Treasurer is responsible on his so-called agency account, and for which also he must hold cash or available credits. The balance of this account standing on his books was \$95,581,164.22 on June 30, 1890, and \$50,290,009.36 on June 30, 1891. Lastly, the Treasurer held, at the former date, the sum of \$323,589.78, and at the latter, the sum of \$1,342,603.71, which had been received on account of revenues, but not yet covered by warrant or charged to him on the books of the Department. The total liabilities of the Treasury, therefore, in the strictest technical sense in which the term is understood, were \$787,432,157.76 at the opening of the fiscal year, and \$777,854,945.67 at the close.

To meet these liabilities the Treasury held in the vaults and tills of its ten offices, and in the several associated offices of the mint, in the

form of gold, silver, legal tender and other notes, certificates of deposit, minor coin, fractional currency, bonds, interest checks, and coupons, an aggregate of cash items, which with the amounts on deposit to the Treasurer's credit in depository banks, a certain sum deposited under a law of 1836 with the States, and certain unavailable funds, composed exactly the same amounts. Arranged in tabular form the figures make the following showing:

	June 30, 1890.	June 30, 1891.
<b>ASSETS.</b>		
Gold coin and bullion .....	\$320,933,145.02	\$239,132,328.53
Silver coin and bullion .....	346,626,603.43	399,746,543.51
Notes and certificates .....	59,463,509.09	82,742,877.40
Minor coin and fractional currency .....	194,722.87	328,560.88
Bonds, interest checks, and coupons .....	37,533.21	27,584.22
Deposits in national bank depositories .....	30,659,565.32	26,369,482.31
Deposits with States .....	28,101,644.91	28,101,644.91
Unavailable funds .....	1,415,433.91	1,405,433.91
Total .....	787,432,157.76	777,854,945.67
<b>LIABILITIES.</b>		
General account .....	691,527,403.76	726,222,532.60
Agency account .....	95,581,164.22	50,290,009.36
Uncovered moneys .....	323,589.78	1,342,603.71
Total .....	787,432,157.76	777,854,945.67

Of these assets the coin and paper money were instantly available, with the exception of relatively small amounts of uncurrent coin, which will be noticed on another page. The deposits with banks were subject to the Treasurer's draft. The gold and silver bullion, the former valued by weight, and the latter at the cost price, could be coined into legal-tender pieces, in the one case without loss, and in the other at an apparent profit. The deposits with States, which occupy an anomalous position, and would seem to be well worthy of the consideration of Congress, are held to be without the Treasurer's control, and are not actually carried on his books, while the unavailable funds, representing old losses from deficits and defalcations, have no existence as assets, and are omitted by authority of the Secretary from the statements of cash in the Treasury rendered to him. The true assets and liabilities were, therefore, \$757,915,078.94 on June 30, 1890, and \$748,347,866.85 on June 30, 1891, as given elsewhere in this report. These figures represent, on the one side, the total cash actually at the Treasurer's command, and measure, on the other, his accountability as a public officer and his obligation to pay, whether on demand of the Secretary or of any other person.

Since the moneys of the Treasury are derived from three general sources, which may be described as the revenues, the debt, and public deposits, they are held for as many purposes, and the liabilities fall into as many categories. While generally no separation is made in the moneys themselves, with reference to the accounts on which they were received, and it would be inexact to say that any particular coins or notes are held against a given liability, sums of gold, silver, and legal-tender notes must be kept in reserve against certificates of deposit and Treasury notes, and these sums may be considered as set apart, leaving a residue of assets, which are held in the mass against the deposits

carried in the agency accounts, as well as against the reserve or working balance. In this form the statement would be as follows:

	June 30, 1890.		June 30, 1891.	
ASSETS.				
Against certificates and notes:				
Gold coin and bullion .....	\$130,830,859.00		\$120,063,069.00	
Silver dollars and bullion .....	297,556,238.00		357,464,383.00	
Legal-tender notes .....	11,890,000.00		21,875,000.00	
		\$440,277,097.00		\$499,402,452.00
Against deposits and reserve:				
Gold coin and bullion .....	190,102,236.02		119,069,159.53	
Silver coin and bullion .....	49,070,365.43		42,282,560.51	
Notes and certificates .....	47,573,509.09		60,867,877.40	
Minor coin and fractional cur- rency .....	194,722.87		328,950.88	
Bonds, interest checks, and cou- pons .....	37,533.21		27,384.22	
Deposits in national-bank depos- itaries .....	30,659,565.32		26,369,482.31	
		317,637,981.94		248,945,414.85
Total .....		757,915,078.94		748,347,866.85
LIABILITIES.				
Certificates and Treasury notes .....		471,492,730.00		541,210,031.00
Deposits, agency account .....	95,581,164.22		50,290,009.36	
Reserve .....	190,841,184.72		156,847,826.49	
		286,422,348.94		207,137,835.85
Total .....		757,915,078.94		748,347,866.85

These figures, which exhibit the condition of the Treasury precisely as it stood at the close of business on the days named, without confusing either prospective expenditures with liabilities or anticipated revenues with assets, present, on their face, the apparent incongruity of \$499,000,000 of gold, silver, and notes held against \$541,000,000 of certificates, and of \$248,000,000 in various assets standing against deposits and the reserve, amounting together to only \$207,000,000. The explanation is found in the certificates in the Treasury, against which nothing needed to be held, and which might have been canceled and destroyed without decreasing either the reserve or the assets necessary to protect the certificates in circulation. If the \$31,215,633 of certificates in the Treasury in 1890 and the \$41,807,579 there in 1891 had in fact been destroyed, the statement would have appeared thus:

	June 30, 1890.	June 30, 1891.
<b>ASSETS.</b>		
Against certificates and notes	\$440,277,097.00	\$499,402,452.00
Against deposits and reserve	286,422,348.94	207,137,835.85
Total	726,699,445.94	706,540,287.85
<b>LIABILITIES.</b>		
Certificates and Treasury notes	440,277,097.00	499,402,452.00
Deposits and reserve	286,422,348.94	207,137,835.85
Total	726,699,445.94	706,540,287.85

Since June, 1890, the form of the published monthly statement of assets and liabilities has been twice revised, and the document itself was incorporated, at the last revision, into the debt statement, without, of

course, in any manner affecting the true condition of the Treasury or altering the significance of existing facts. The changes that have been made, where not mere matters of clerical or typographical technicality, have amounted simply to a contraction of scope. The present form extends over less ground than some of the others, but the ground itself, whether admitted or excluded, remains unchanged. Differences of opinion exist respecting the value of the various shapes which have been given to the document at different times, but it is believed that this latest form will commend itself to the public judgment for its simplicity and clearness. It consists of a plain schedule of the moneys and other assets, where each item stands, without comment, at the value fixed by law and charged to the Treasurer, and of an equally plain list of those liabilities only which exist in consequence of the presence of those assets. Where moneys are deposited for a specific object, that object is stated as the liability; but where there is no object more specific than the current needs of the Government, no attempt is made to find one. The Treasury is shown as it stands, not as it would stand in the event of a variety of contingencies, all dependent upon time.

The method by which the state of the Treasury is daily ascertained is illustrated in the appendix, where the condition of each office and the composition of the funds held by the mint on June 30, 1891, are given as reported to the Treasurer. The figures for the ten offices of the Treasury proper are first aggregated, as well as those for the eleven offices of the mint, those for the depository banks, and those for moneys in transit. The four results are then combined, which brings out the aggregate assets and the liabilities on the agency and general accounts. To put this statement in the form in which it is published monthly the liabilities on general account, which arise from outstanding certificates and Treasury notes of 1890, are set out separately, leaving a remainder which is called the balance, and which in fact represents the liabilities arising from revenues collected and not yet expended. For convenience of comparison the statement for June 30, 1890, in the appendix, is made up as if the fund for the retirement of national-bank notes, which by the act of July 14, 1890, was transferred to the debt statement, had already been covered into the Treasury.

By a direction in the act of March 3, 1891, making deficiency appropriations, the sum of \$10,000, heretofore reported as unavailable in the office of the assistant treasurer in San Francisco, representing losses incurred in his office without default or negligence on his part, has been credited in the account of the Treasurer, and the item has disappeared from the list of unavailable funds. This is the only change that has occurred in these somewhat unsubstantial assets of the Treasury, an itemized statement of which is given, as usual, in the appendix. Including the deposits with certain States, they amount, at present, to \$29,507.078.82 for the Treasury itself, and \$37,277.06 for the Post-Office Department.

#### THE PUBLIC DEBT.

Although the Treasurer is not charged with the management of the debt of the United States, he receives the proceeds of any loans that may be made, and pays the interest as it falls due, as well as the principal when it matures. This part of his duties requires much of his attention and employs the labors of an important division of his office. Besides, the debt stands in such intimate relations, not only to the Treasury, but to the money circulation of the country as well, that no satisfactory presentation of the condition of either can be made if the

debt be left out of view. For these reasons a brief notice of the public loans and of the changes made in them during the fiscal year will be given.

Incidentally to the transfer of the fund for the retirement of surrendered national-bank circulation from the Treasurer's agency account, where it had been secured by a full deposit of lawful money, to the general Treasury, and the adoption of the outstanding notes as part of the debt of the United States, the debt statement was recast and much simplified. By a later revision, in June, 1891, its scope was still more clearly defined and its contents still more succinctly set forth. In its present shape it presents few of the difficulties which before must have been encountered in the attempt to explain the condition of the debt and the relations of the Treasury thereto.

The outstanding principal of the various loans, classed according to the character of their securities, on June 30, 1890, and June 30, 1891, was as given below, the bank-note redemption fund being included under both dates:

Class.	June 30, 1890.	June 30, 1891.
Interest-bearing loans .....	\$711,313,110.00	\$610,529,120.00
Matured loans .....	1,815,805.26	1,614,705.26
Old demand notes .....	56,032.50	55,647.50
United States notes .....	346,681,016.00	346,681,016.00
Fractional currency, estimated .....	6,911,510.97	6,907,679.60
National-bank notes .....	55,619,359.75	40,018,392.25
Certificates of deposit .....	471,492,730.00	489,961,614.00
Treasury notes of 1890 .....		50,228,417.00
Total .....	1,593,889,564.48	1,545,996,591.61

With respect to the conditions and means of payment, the interest-bearing loans were payable at future dates; the matured loans, the old demand notes, the fractional currency, and the national-bank notes were payable on demand, out of any moneys in the Treasury, for retirement without reissue; the United States notes and Treasury notes were redeemable in coin, but when redeemed or received in the revenues the reissue of like amounts was compulsory; and the certificates of deposit were payable out of coin and legal-tender notes reserved for that purpose. Classified according to these conditions, the amounts outstanding at the two dates were as follows:

Condition of payment.	June 30, 1890.	June 30, 1891.
At future dates .....	\$711,313,110.00	\$610,529,120.00
On demand, without reissue .....	64,402,708.48	48,596,424.61
On demand, for reissue .....	346,681,016.00	396,909,433.00
On demand, out of deposits .....	471,492,730.00	489,961,614.00
Total .....	1,593,889,564.48	1,545,996,591.61

The total reduction resulting from the operations of the year in the principal of the bonded debt and the circulating notes redeemable without reissue was \$116,590,273.89, effected at a cost, including premiums, of \$126,991,494.48. The amounts retired from each loan, including the redemptions of bank notes in excess of fresh deposits of lawful money, together with the premium paid on bonds purchased and the total cost, are shown in the table below. Full details of the issue and redemption

of circulating notes and certificates of deposit will be found in the appendix.

Loan.	Principal.	Premium.	Total cost.
4½ per cent bonds .....	\$58,146,550.00	\$70,081.62	\$58,216,631.62
4 per cent bonds .....	42,627,500.00	10,331,138.99	52,958,638.99
Refunding certificates .....	9,940.00		9,940.00
Matured debt .....	201,100.00		201,100.00
Old demand notes .....	385.00		385.00
Fractional currency .....	3,831.37		3,831.37
National-bank notes .....	15,600,967.50		15,600,967.50
Total .....	116,590,273.87	10,401,220.61	126,991,494.48

Means for this expenditure were found in the \$37,239,762.57 of surplus revenues for the year, together with \$89,751,731.91 of the reserve in the Treasury. The consequent reduction in the annual interest charge was \$4,322,092.35. A considerable part of these disbursements were made at a time when the financial situation of the country was highly critical and the need of such relief was very urgent. At the same time, during the months of September and October, 1890, as a further means of relieving the monetary stringency, there were paid out of the Treasury, chiefly at the offices in Washington and New York, under the circular of the Department dated September 6, the following amounts for interest due from January 1 to July 1, 1891:

Bonds.	Amount.
4 per cent bonds .....	\$8,900,516.50
Pacific railway 6 per cent bonds .....	3,000,100.80
Total .....	12,000,617.30

### THE CURRENCY.

According to the revised estimates of the Department and the showing of the accounts of the several offices of the Treasury and mint, the stock of money in the country on June 30, 1890 and 1891, including gold, silver, and currency certificates, but omitting the small outstanding remnants of the old issues of the Government and the State banks, was composed as follows:

Kind.	June 30, 1890.	June 30, 1891.
Gold coin and bullion .....	\$695,563,029	\$646,582,852
Silver dollars and bullion .....	380,051,916	438,943,643
Fractional silver coin .....	76,825,305	77,848,700
Total coin and bullion .....	1,152,440,250	1,163,375,195
United States notes .....	346,681,016	346,681,016
Treasury notes of 1890 .....	50,228,417	50,228,417
National-bank notes .....	185,748,590	167,577,214
Gold certificates .....	157,562,979	152,486,429
Silver certificates .....	301,539,751	314,715,185
Currency certificates .....	12,390,000	23,780,000
Total paper currency .....	1,003,922,336	1,055,468,261
Aggregate .....	2,156,362,586	2,218,843,456



These figures, so far as they relate to the metals, represent their subject strictly as it is defined, and nothing more. They do not pretend to be an estimate of the total metallic stock, but only of the monetary stock. The distinction is at once explained and established by considerations which will appear later on.

As between the Treasury and the circulation, the total cash holdings of the various offices, but not the deposits in banks, being included under the former head, and the remainder of the estimated stock under the latter, the distribution of the several kinds of money on the two days is shown below:

Kind.	In Treasury.		In circulation.	
	1890.	1891.	1890.	1891.
Gold .....	\$320,933,145	\$239,132,229	\$374,629,884	\$407,450,623
Silver dollars and bullion .....	323,833,885	380,117,464	56,218,081	58,320,179
Fractional silver coin .....	22,792,718	19,629,480	54,032,587	58,219,220
Total coin and bullion .....	667,559,748	638,879,173	484,880,502	524,496,022
United States notes .....	23,882,039	25,348,656	322,798,977	321,332,360
Treasury notes of 1890 .....		9,879,713		40,348,704
National bank notes .....	4,365,837	5,706,929	181,382,753	161,870,285
Gold certificates .....	26,732,120	32,423,360	130,830,859	120,063,069
Silver certificates .....	3,983,513	7,479,219	297,556,238	307,235,966
Currency certificates .....	500,000	1,905,000	11,890,000	21,875,000
Total paper .....	59,463,509	82,742,877	944,458,827	972,725,384
Aggregate .....	727,023,257	721,622,050	1,429,339,329	1,497,221,406

Since the certificates of deposits are mere titles to the ownership of money in the Treasury, and since those in the Treasury itself, whether acquired by redemption and awaiting destruction, or freshly printed and held in readiness for issue, are mere vouchers for use in the settlement of an account, the virtual condition of the currency, as well as that of the Treasury and the circulation, can best be shown by substituting in the place of certificates their value in the kind of money they represent. The notes of 1890 have some peculiarities of their own, which will be considered under another head. By making the substitution for the certificates and treating all the silver and notes for the present as one item, the following result is brought out:

Kind.	Outstanding.	In Treasury.	In circulation.
June 30, 1890:			
Gold .....	\$695,563,029	\$190,102,236	\$505,460,743
Silver and notes .....	989,306,827	65,428,241	923,878,586
Total .....	1,684,869,856	255,530,527	1,429,339,329
June 30, 1891:			
Gold .....	646,582,852	119,069,160	527,513,692
Silver and notes .....	1,031,050,573	61,342,859	969,707,714
Total .....	1,677,633,425	180,412,019	1,497,221,406

The statement published by the Secretary of the Treasury under date of July 1, 1891, places the amount of money in circulation on that day at \$1,500,067,555, or \$2,846,149 more than is given above. This difference, although it appears to be one of fact, is really one of time. The Secretary's statement was prepared on the day of its date, from data then at hand, some of which, coming from distant subtreasuries, were

from one or two days to a week old. It happened that in the intervals there were heavy receipts at these offices from the revenues, while a large sum was in transit from depositary banks. These changes in the Treasury are fully explained in the appendix, and the apparent difference in the amount of money in circulation is a direct consequence from them.

It appears from the above figures that during the year there was a net loss of forty-nine millions of gold, with a net gain of nearly forty-two millions of other money; and a consequent net contraction of about seven millions in the whole volume. The details of the movements which together produced this result, as well as those for each year since 1878, may be gathered from the tables in the appendix, which show the composition and distribution of the stock of money, together with the imports and exports of gold, at intervals of a month.

Collated from that source, the figures showing the movements of gold, and the resulting changes in the amount of the general stock of that metal, for each month of the last fiscal year, are as follows:

Month.	Imports.	Exports.	Net production.	Net consumption.	Net gain.	Net loss.
1890.						
July .....	\$1, 195, 054	\$11, 860, 029	\$6, 752, 965	.....	.....	\$3, 912, 010
August .....	1, 724, 565	2, 135, 821	.....	\$1, 966, 456	.....	2, 377, 712
September .....	1, 425, 632	281, 627	2, 608, 882	.....	\$3, 752, 887	.....
October .....	2, 635, 533	425, 235	.....	368, 809	1, 841, 539	.....
November .....	1, 926, 401	567, 152	2, 634, 795	.....	3, 994, 044	.....
December .....	6, 033, 013	632, 354	.....	161, 625	5, 239, 034	.....
1891.						
January .....	1, 397, 918	729, 246	2, 239, 398	.....	2, 908, 070	.....
February .....	565, 304	4, 010, 146	2, 020, 788	.....	.....	1, 424, 054
March .....	614, 170	5, 155, 736	.....	139, 192	.....	4, 680, 758
April .....	233, 318	14, 163, 116	2, 521, 550	.....	.....	11, 408, 248
May .....	212, 648	30, 580, 760	2, 865, 654	.....	.....	27, 502, 458
June .....	282, 906	15, 822, 400	128, 933	.....	.....	15, 410, 511
Total .....	18, 246, 512	86, 363, 622	21, 773, 015	2, 636, 082	17, 735, 574	66, 715, 751
Net for year .....	.....	68, 117, 110	19, 136, 933	.....	.....	48, 980, 177

The table perhaps requires no comment, unless it should be a word in explanation of the columns of net production and consumption. These are filled in by adding the imports to the stock of the previous month, subtracting the exports from the sum, and comparing the remainder with the estimated stock at the end of the month. If the remainder is less than the estimated stock, the difference is set down as the net production; if less, as the net consumption for the month. It may be remarked, too, that the figures for the stock are those furnished by the Director of the Mint, and published monthly by the Department, with the exception of those for June in each year, which are taken from the revised estimate published in the Director's annual report. As the regular monthly estimates are unavoidably made from imperfect data, they must be taken as provisional or approximate merely; and necessarily whatever inaccuracies they may contain are reproduced in the figures, which here are derived from them. The estimates for the end of each fiscal year, however, may be relied upon as the best that can be obtained. It is assumed, therefore, that the figures above given for the net production of the year are correct, and that the errors, if any, in the column of monthly production are offset by those in the column of monthly consumption.

Such heavy exports of gold as signalized the last six months of the year, the heaviest by far that have been recorded in the history of the country, naturally excited profound interest, not only at home, but throughout the whole world. To the Treasury this outflow was particularly significant, since the Treasury was obliged to furnish all the material. It is well understood, indeed, and it will appear in other parts of the present report, that this gold was drawn almost altogether from the sub-treasury in New York, in exchange for other kinds of money. It is important to know, and the inquiry may throw some light upon the monetary situation, what those other kinds of money were. The records do not appear to have been kept in such a manner as to show directly, and in the lack of better data the daily report of receipts and disbursements rendered to this office have been resorted to. During the period in question the assistant treasurer paid out gold coin for gold certificates directly, for gold certificates and other kinds of money upon what is called his exchange account, and in small sums on disbursing officers' checks. It has been possible, therefore, to compile two tables, which will be found in the appendix, the one showing all the operations involving the paying out of gold for other kinds of money, and the other all the rest of the operations of whatever nature. Summarized for the six months ending with June, the first of these shows the following result:

Kind of money.	Receipts.	Disbursements.	Gain.	Loss.
Gold coin .....	\$13, 692, 789	\$92, 422, 109	.....	\$78, 729, 320
Standard silver dollars .....	20, 446	884, 636	.....	864, 190
Fractional silver coin .....	121	3, 329, 221	.....	3, 329, 100
United States notes .....	11, 267, 965	3, 384, 250	\$7, 883, 715	.....
Treasury notes of 1890 .....	7, 537, 245	3, 216, 667	4, 320, 578	.....
National bank notes .....	312, 045	.....	312, 045	.....
Gold certificates .....	85, 792, 677	24, 475, 290	61, 317, 387	.....
Silver certificates .....	12, 354, 668	3, 265, 783	9, 088, 885	.....
Total .....	130, 977, 956	130, 977, 956	82, 922, 610	82, 922, 610

While some gold was gained from other sources, and considerable sums in exchange for other currency, it is here seen that the operations by which the metal was drawn from the subtreasury resulted in a loss exceeding the actual exports, and exceeding by \$17,000,000 the receipts of gold certificates.

These movements were the result, apparently, of the operation of natural laws. No statute requires the importation, exportation, mining, or industrial employment of a single dollar's worth of gold. Whatever expenditure of time, labor, and substance the cost may have been was made at private risk, presumably for private profit. The motives of the miner and the goldsmith are plain; the circumstances which give the opportunity to either are equally so. The exporter of gold is not less the simple man of business. Before an ounce of gold is put aboard ship his profit is certain or reasonably sure. In the exercise of a legitimate calling, performing, in fact, a necessary and useful service for the commercial world, he is not to blame that his clients have been willing to pay him his premiums, or that his operations in the short space of six months have drained the country of the tenth part of its entire stock of gold. This result, even, is differently viewed by different interests. Nevertheless, the condition of things which has made it possible, whether due to domestic or foreign causes, to financial legislation or the state of trade, whether viewed as unusual and alarming or as ordinary and of no significance, would seem to be worthy of the most careful study. No attempt is here made to throw any light on the subject further than to state the facts and to advance a few points, which, though lying on the surface, are often overlooked.

Concurrently with the operations in gold there went on a set of others, which affected the remainder of the currency to nearly as great an extent. These, however, were induced by causes entirely different and perfectly plain. They consisted in the purchase and coinage of silver, conducted, of course, by the Government in compliance with law, and the contraction of the national-bank circulation, induced, in the main, by the retirement of the bonded debt. The former produced an increase of fifty-eight millions in the stock of silver, and the latter a diminution of eighteen millions in the stock of bank notes. The changes from month to month in the stock of silver dollars and bullion, of fractional silver coin, and national-bank notes, are shown in the following table:

Month.	Increase.		Decrease.		Net increase.
	Silver dollars and bullion.	Fractional silver.	Fractional silver.	National-bank notes.	
1890.					
July.....	\$3,333,155	.....	\$207,051	\$1,494,722	\$1,631,382
August.....	4,025,887	\$188,891	.....	1,119,115	3,095,663
September.....	4,702,322	68,410	.....	1,531,838	3,238,894
October.....	5,870,501	317,513	.....	1,992,482	4,195,532
November.....	5,244,104	146,485	.....	1,281,422	4,109,167
December.....	5,053,074	299,281	.....	1,240,840	4,111,525
1891.					
January.....	4,563,025	57,996	.....	1,784,622	2,836,399
February.....	4,428,553	1,463	.....	1,880,525	2,549,491
March.....	6,203,173	41,793	.....	1,887,960	4,357,006
April.....	4,406,051	196,817	.....	1,307,418	3,295,450
May.....	4,163,598	.....	19,805	1,376,807	2,766,896
June.....	5,343,051	.....	68,408	1,273,625	4,001,151
Total.....	57,336,404	1,318,659	295,264	18,171,376	40,188,423

In order to present a concise view of the changes in the whole money stock the results of the two foregoing tables are combined below:

Month.	Gain of gold.	Loss of gold.	Increase of silver and notes.	Increase of stock.	Decrease of stock.
1890.					
July.....	.....	\$3,912,010	\$1,631,382	.....	\$2,280,628
August.....	.....	2,377,712	3,095,663	\$717,951	.....
September.....	\$3,752,887	.....	3,238,894	6,991,781	.....
October.....	1,841,539	.....	4,195,532	6,037,071	.....
November.....	3,994,044	.....	4,109,167	8,103,211	.....
December.....	5,239,034	.....	4,111,525	9,350,559	.....
1891.					
January.....	2,908,070	.....	2,836,399	5,744,469	.....
February.....	.....	1,424,054	2,549,491	1,125,437	.....
March.....	.....	4,680,758	4,357,006	.....	323,752
April.....	.....	11,408,248	3,295,450	.....	8,112,798
May.....	.....	27,502,458	2,766,895	.....	24,735,562
June.....	.....	15,410,511	4,001,018	.....	11,409,493
Total.....	17,735,574	66,715,751	40,188,423	38,070,479	46,862,233
Net decrease.....	.....	.....	.....	.....	8,791,754

In the appendix will be found tables, occupying a number of pages, in which, for the first time in a public document, the attempt is made to give a connected view of the amount, composition, and general distribution of the money of the country over any extended period of time. They are in the main a further elaboration of matter first presented in the report for 1890, with a considerable enlargement of scope and the introduction of much new material. So full are they that perhaps there is no fact obtainable from the records, not such a mere matter of detail as to possess no statistical interest, relating to their subject and to the

time they cover, from June 30, 1878, to September 30, 1891, that can not be gathered from them. The figures for the Treasury holdings are taken uniformly from the Treasurer's monthly statements of assets and liabilities, while those for the stock of gold and silver are taken, with the exception mentioned below, from the official estimates.

The chief difficulty encountered in the preparation of these tables arose from the insufficiency of data relating to the coin circulation. The records of the coinage and movement of silver dollars are very complete, but the estimates of the stock of gold and of fractional silver coin, down to 1887, had been made at intervals of a year, whereas, for these tables, they were wanted by months. To fill the vacant places a method was adopted which may be briefly explained. By adding to the stock at the beginning of any year the imports for that year, subtracting the exports from the sum, and subtracting this remainder from the estimated stock at the beginning of the next year, a result was obtained which represents the year's domestic production in excess of the use in the arts. This quantity was then divided into twelve equal parts and one part was added to the stock obtained for each month as the result of importations and exportations. While the method is indirect and the result provisional, the only possibility of error is in the distribution of the year's domestic production and consumption. From the nature of the case the approximation to the fact must be close, perhaps close enough for all purposes. With the help of this expedient it became possible to develop the entire scheme of the currency and circulation, by no means simple or easy to understand. The result is submitted with regret that it has been necessary to occupy so much space.

#### THE CIRCULATION.

The monetary history of the past fiscal year is unusually interesting, and not less so from the character than the magnitude of the movements recorded. Promptly with the beginning of July the autumnal expansion of the circulation set in, drawing material not only from the Treasury reserves and foreign gold, the accustomed sources of supply, but also, a little later on, in greatly increased quantities, from the Government purchases of silver. The month of September witnessed the unparalleled event of the addition of nearly \$62,000,000 to the money in the hands or control of the people. All of this, with the exception of a million of gold imported from other countries, was paid out of the Treasury. During the remainder of the season, to the end of December, there occurred a still further expansion of thirty millions of dollars, of which twenty-two millions came from the Treasury and eight millions in gold from abroad. Altogether, between the 1st of July and the 1st of January, the circulation was increased by the addition of almost exactly a hundred million dollars, consisting of fifty millions in gold and gold certificates, twenty-seven millions in silver and silver certificates, together with twenty-three millions in notes. To effect this result the Treasury paid out seventy-one millions of dollars on balance and twenty-eight millions in purchases of silver, while the gold mines produced ten millions in excess of the quantity used in the arts, making in all an increase of a hundred and nine millions; but as against this a net million in gold was lost to foreign countries and eight millions in national bank notes were retired.

While a movement of this kind has occurred annually, since the resumption of specie payments, with the single exception of the year 1885, it never before attained such proportions, or even approached them, since the period of rapid and continuous expansion which followed resumption. The general causes of this annual movement, as well as

the special conditions which influenced it during the past year, are well understood, and need not be mentioned here.

In January there began a reverse current, though not exactly in a reverse direction. The people who had demanded this hundred millions of ready cash had made their use of it, and collectively were ready to part with a considerable portion of it. But the Treasury, which had found the means of paying it out, was not in a position to call it back. Money began to find its way into the great commercial centers, foreign exchange began to rise, and gold bars began to be taken from the Treasury for shipment abroad. The new safeguards thrown about the gold reserve of the Treasury at the last session of Congress were resorted to and doubtless produced their effect, though it would be difficult to estimate the value of the protection they afforded. By the end of June the exports of gold had reached the unexampled figures of \$70,000,000 for the six months, and \$86,000,000 for the year. Opinions, agreeing in the main with respect to the causes of the expansion of the first half of the year, differ widely as to the causes of this rapid contraction in the last half. The facts alone can be discussed in this report.

Concurrently with this outflow of gold the Treasury poured into the circulation eight and a half millions on balance, and about thirty millions through the operations in silver, while nine and a half millions of gold were extracted from the mines in excess of the industrial consumption, and three millions of the same metal were imported, making in all a gain of fifty-one millions. On the other hand, there must be added to the contraction of seventy millions resulting from exports of gold another of nearly ten millions caused by the retirement of national-bank notes, making eighty millions in all, and exceeding the realizations from the sources of supply by twenty-nine millions. In fact, the circulation declined in the six months from \$1,528,736,268 to \$1,499,618,800.

It will of course be understood that these particular gains and losses of monetary material, while they directly affected the circulation in volume, did not in like manner alter it in composition. The value of the gold exported came through the banks out of the pockets of the people, but the metal itself was drawn in great part from the Treasury. Other operations, too, had their usual influence. The actual changes of the six months in the composition of the circulation consisted in a loss of twenty-six millions in gold and gold certificates, together with one of eleven millions in silver and silver certificates, and a net gain of eight millions in notes. The net changes in the volume of the circulation in the first and last six months and the whole twelve months of each of the past thirteen fiscal years, as well as the net average change in each period for the whole time, are shown, in round numbers, in the following table:

Fiscal year.	First six months.		Last six months.		Twelve months.	
	Increase.	Decrease.	Increase.	Decrease.	Increase.	Decrease.
1879.....	\$9,800,000	.....	\$7,200,000	.....	\$17,000,000	.....
1880.....	119,000,000	.....	35,500,000	.....	154,500,000	.....
1881.....	105,600,000	.....	35,700,000	.....	141,300,000	.....
1882.....	73,900,000	.....	.....	\$14,500,000	59,400,000	.....
1883.....	58,700,000	.....	.....	1,400,000	57,300,000	.....
1884.....	26,800,000	.....	.....	20,600,000	6,200,000	.....
1885.....	49,100,000	.....	.....	1,100,000	48,000,000	.....
1886.....	.....	\$2,400,000	.....	38,800,000	.....	\$41,200,000
1887.....	65,400,000	.....	2,700,000	.....	68,100,000	.....
1888.....	66,700,000	.....	.....	11,700,000	55,000,000	.....
1889.....	34,100,000	.....	.....	25,800,000	8,300,000	.....
1890.....	49,900,000	.....	.....	1,300,000	48,600,000	.....
1891.....	99,700,000	.....	.....	29,100,000	70,600,000	.....
Net average.....	58,200,000	.....	.....	4,900,000	53,300,000	.....

During the period covered by the fiscal years 1879, 1880, and 1881, in the first six months of which the paper currency passed for the first time at the par of its face value, the circulation was increased by the enormous amount of \$312,000,000, of which all but a hundred million was in the form of foreign and domestic gold. No such transition has been passed through since, nor have any such rapid changes occurred in the circulation. Within that period the amount of money in the hands of the people increased from season to season and from year to year; but since then, with the single exception already noted, a greater or smaller growth from January to July has been followed by a contraction of less volume and narrower variations from July to January. It seems proper, therefore, in computing an average for comparison with the results of a single year, to take only the data for the ten years since 1881, a period in which it is true there have been some changes of legislation, and some other important occurrences both at home and abroad, but a period nevertheless in which substantially the same conditions have prevailed as now exist. For the past ten years, then, it is found that from the end of June to the end of December the circulation has been increased on the average by \$52,200,000, and from the end of December to the end of June it has been diminished on the average by \$14,200,000, leaving an average net gain of \$38,000,000 for the whole twelvemonth. The increase actually realized in the past year has, therefore, been nearly double the average, and in the past two years has exceeded the average by \$43,000,000. The bearing of these facts upon possible future changes in the currency may be worthy of serious consideration in the present situation of the monetary affairs of the country.

The plan of receiving money at the subtreasuries and forwarding new notes, which during the autumn months are wanted in small denominations, from Washington to any place that may be designated, has been found to work well as an aid in moving the crops, and has been in satisfactory operation during the season now about to close. Congress at the last session made provisions, which were promptly carried out, for largely increasing the facilities of the printing bureau, and the personal attention of the Secretary, who early in the summer gave directions that every resource of the Department should be employed in the work of supplying currency, has produced a result which has been not less beneficial to the country than gratifying to the officials of the Treasury. Under his supervision an ample stock of notes, in denominations of from \$1 to \$20, was ready when the time came, a thing that had not happened before in some years. North, South, and West have been freely supplied with whatever kind of currency was wanted, at considerable expense to the consignors, while the Treasury has suffered from none of the embarrassments which it so often labored under before, as the consequence of inadequate foresight and provision.

Between July 1st and November 13th the Department sent out in all directions \$49,272,278 in these small notes, chiefly for deposits in the subtreasury in New York. During the month of September alone these deposits amounted to upwards of \$21,000,000, or more than the aggregate for the months of July, August, and September, 1890, and they were followed by \$13,000,000 more in October. The magnitude of these operations can be appreciated by comparing them with the like transactions in the twelve months of the past fiscal year, which reached a total of only \$61,000,000. With the aid thus rendered to the commercial community the handling of the enormous crops of the year has required little effort and produced no strain, while money has never been easier or more plentiful.

It was pointed out in the last report that the policy, which has been persisted in for the past eight years, of making no provision for the free transportation of United States paper currency to Washington for redemption, imposes double work upon the Department, without effecting any considerable saving of expense. So long as the Government paid the express charges on worn-out notes and certificates they were sent in to the Treasury by bankers from nearly every part of the country for other kinds of money or for checks on the assistant treasurers. In this way the paper circulation was kept in good condition, the people had no difficulty in obtaining the kinds and denominations of money they wished, and the work of redemption was carried on at Washington, where the machinery for it has been erected.

But when the appropriations were stopped, in 1883, and the banks were required to bear the transportation charges on the worn United States currency they sent to Washington, they chose rather to pay it out in their business, if it was at all fit for use, or to send it to their nearest correspondent. The notes thus find their way to the large cities, and next into the subtreasuries, either in the public revenues or for redemption in lawful money. After having been counted and assorted there, they are put up in parcels and sent to the Treasury, of course at the Government's expense. Here they are again counted, in the same manner as if they had been received directly from the interior bank, and they are ultimately paid for, in seasons when the receipts are not largely in excess of the disbursements, by shipments of new money to supply the subtreasuries, likewise at the expense of the Treasury. Only a small proportion of the notes redeemed each year are received directly from private holders, and only a like proportion of the cost of transportation is saved to the Government. At the same time the labor of primary redemption is practically transferred to the subtreasuries, and the Treasury acts merely in review of their work.

A return to the former practice would seem to be prudent, if, indeed, it did not prove, on trial, to be advantageous in several ways. An effect that would probably result from it would be the more rapid retirement of the older issues, of which the remnants still extant are worn by the service of many years.

#### TREASURY NOTES OF 1890.

On August 19, 1890, there were paid out the first of the Treasury notes authorized by the act of July 14, of the same year, to be issued in the purchase of silver bullion. By the end of the fiscal year the issues had reached \$50,228,417, and on the 30th of September last there were \$64,251,130 of the notes outstanding, of the denominations of \$1, \$2, \$5, \$10, \$20, \$100, and \$1,000.

These notes seem destined to assume a prominent and peculiar place in the financial history of the future. They possess properties and qualities which are nowhere to be found in any other description of currency. The operations of which their issue forms a part are the most important of the kind, in character and magnitude, now going on anywhere in the world.

The exact status of the notes has yet to be settled, and the precise duties they are to perform in the circulation have yet to be determined. The law which creates them presents several difficulties of construction. In constitution they much resemble the older legal-tender notes, while in mode of issue they are more like silver certificates. As the United States notes, after many years of discussion, are generally recognized



to be a loan secured by a reserve of a hundred millions of gold, so the new notes will doubtless, in time, be regarded as a similar loan, secured by a full deposit of silver dollars and bullion. For the time being, at least, they are so treated by the Department, as will be seen by the following table, which shows the amount of bullion and coin held against them at the end of each month, the amount of notes issued, and their distribution as between the Treasury and the circulation:

Month.	In Treasury.		Notes issued.	Notes in Treasury.	Notes in circulation.
1890.	<i>Bullion.</i>	<i>Dollars.</i>			
August .....	\$2,029,000.00	1,580,000	\$3,609,000	\$2,233,100	\$1,375,900
September .....	278,931.72	3,790,019	8,060,000	969,500	7,106,500
October .....	10,478,885.03	3,470,115	13,949,000	2,481,649	11,467,351
November .....	13,101,676.00	6,157,124	19,253,800	2,039,144	17,219,656
December .....	14,124,934.00	9,965,566	24,090,500	2,193,717	21,896,783
1891.					
January .....	14,974,799.35	13,820,201	28,804,000	3,702,294	25,101,706
February .....	16,854,727.89	16,295,973	33,150,700	4,279,421	28,871,279
March .....	20,211,513.63	16,881,687	37,093,200	3,177,227	33,915,974
April .....	22,142,943.74	19,588,257	41,731,200	4,710,946	37,020,254
May .....	23,759,733.00	21,917,614	45,677,347	7,565,067	38,112,280
June .....	26,680,847.95	23,347,570	50,228,417	9,765,252	40,463,165
July .....	32,544,670.26	22,449,365	54,994,035	11,309,957	43,684,078
August .....	37,098,577.01	22,587,458	59,686,035	13,937,685	45,748,350
September .....	41,579,253.44	22,671,877	64,251,130	7,045,902	57,205,228

As the new notes appear to fall within the provisions of the act of June 8, 1872, they are received on deposit for currency certificates. This has added a new intricacy to the monetary system and a new class to the assets of the Treasury. Let a million dollars' worth of silver be purchased with a million dollars' worth of notes, and let the notes be deposited for certificates, and there appears on the face of things to have been a sudden expansion of the currency by \$3,000,000. Then let the certificates be returned in the revenues, and the Treasury has increased its cash holdings by the same amount, while the real effect of the whole operation has been that the Treasury has received a million of revenue in silver bullion at the market price, and has assumed the obligation to reissue, in its expenditures, a million of its promissory notes for redemption in silver or gold at its own option. The virtual increase of the money stock has, of course, been only a million dollars, in the shape of uncoined silver valued at the current price of that metal in the markets of the world.

In compiling the statistics relating to the currency, and more particularly in attempting to make plain the complicated relations existing between the Treasury, the monetary stock, and the circulation, it has been found convenient, if indeed it be not necessary, to treat the increase of money resulting from the operations of the law of 1890 as consisting of silver alone. On the other hand, since the notes, whether in the hands of the citizen or in the tills of the Treasury, are the evidences of the obligation to pay, not in silver alone, but in gold or silver, the increase of the circulation itself, as well as that of the assets of the Treasury, so far as it is due to the presence of the new paper, is treated as one of notes alone. There is thus presented the paradox of a growth of the stock of silver without change in the stock of notes, and a growth of the circulation of notes without change in the circulation of silver. Upon a little reflection, however, it will doubtless be recognized that this, paradoxical as it may appear, is the simplest view that can be taken of what is actually going on. In this view, at least, has the matter been considered in the present report, the first of the series in which

the subject has been mentioned; and it has been found possible to marshal the statistics of the currency on these lines, in such manner as to exhibit the composition of the whole stock, and its distribution between the Treasury and the people, in the simplest form, without conflict or contradiction, save on this point alone.

An enormous responsibility is imposed by this law of 1890 upon the Treasury and mint. Fifty-four million troy ounces are 3,702,857 avoirdupois pounds, or upwards of 1,851 tons. Nearly two thousand cart loads of silver must be stowed away each year in the Government's vaults. The annual collection of such a vast quantity of treasure, which, though widely distributed, must necessarily accumulate in heavy masses, will ultimately, if continued for any great length of time, raise questions not merely of safe-keeping, but even of national defense.

#### THE COINAGE.

More liberal appropriations by Congress have made it possible to effect a measurable improvement in the condition of the coinage, particularly the silver, and at the same time to relieve the Treasury of a large part of the superfluous subsidiary coins which it has had to carry for a number of years. During the fiscal year the following amounts of gold, silver, and minor coins were transferred from the Treasury offices to the mint to be recoined, or, in the case of the last, to be cleaned where recoinage was unnecessary:

Kind.	Amount.	Kind.	Amount.
Gold.....	\$32,322.40	5-cent pieces.....	\$13,250.40
Standard silver dollars.....	10,800.00	3-cent pieces.....	839.09
50-cent pieces.....	419,140.50	Minor coins.....	34,049.00
25-cent pieces.....	355,559.50		
20-cent pieces.....	1,807.20	Total.....	976,418.99
10-cent pieces.....	108,650.00		

A loss of \$148.45 was sustained in melting the gold, and one of \$48,366.28 in melting the silver, which were made good to the Treasurer out of the appropriations for recoinage. In the case of the gold the loss was a little less than one-half of 1 per cent, while in that of the silver it was upwards of 5 per cent.

The kind and amount of uncurrent coin held in the several offices of the Treasury on June 30 last, as compared with the total for the same date in 1890, are shown in the following table:

Office.	Gold coin.	Standard silver dollars.	Fractional silver coin.	Total.
Washington.....	\$4,081.40	.....	\$15,056.80	\$19,138.20
Baltimore.....	.....	\$400.00	1,000.00	1,400.00
New York.....	740,000.00	.....	63,000.00	803,000.00
Philadelphia.....	.....	31,000.00	45,430.00	76,430.00
Boston.....	573,676.00	.....	400.00	574,076.00
Cincinnati.....	.....	.....	.....	.....
Chicago.....	56,000.00	.....	.....	56,000.00
St. Louis.....	.....	.....	2,350.00	2,350.00
New Orleans.....	.....	.....	.....	.....
San Francisco.....	2,955.00	690.00	180,339.10	183,984.10
Total, 1891.....	1,376,712.40	32,090.00	307,575.90	1,716,378.30
Total, 1890.....	939,768.35	4,624.00	818,017.58	1,762,409.93

While these figures would appear to show that the improvement in the condition of the silver coinage was offset by the degradation in that of the gold, it is not so, for the reason that, as seen above, the cost of restoration to full weight, in the case of gold, is not the tenth part of what it is in the case of silver.

As the result of this expenditure for recoinage and of some special efforts in other directions the amount of fractional silver coin in the Treasury was reduced from \$20,563,708.87 to \$16,846,619.77 in the twelve months ending the 30th of last September. The relief thus afforded to the Treasury vaults may perhaps best be appreciated by considering that the weight of the metal thus parted with, it is hoped permanently, is upward of 200,000 pounds avoirdupois.

Many of the inquiries for fractional silver specify new coins, and much of the difficulty in the way of enlarging the popular use of this kind of money is found in the objection which most bankers appear to have against all coins showing any signs of wear. But for this prejudice, which, perhaps is not confined to banking circles, and which in the case of silver is altogether groundless, it is believed that the present stock of subsidiary silver would long ago have been absorbed into the circulation.

While the laws relating to the gold coinage provide that worn or abraded pieces shall be received by the Treasury only when the reduction in weight is not more than one-half of 1 per cent below the standard after a circulation of twenty years, and at a ratable proportion for any period less than twenty years, there are absolutely no restrictions whatever upon the receipt of any of the silver coins, no matter how much reduced in weight, if the reduction be the effect of natural abrasion, and not of willful mutilation. This distinction between the coins of the two metals was first made in the coinage act of 1873, and has been adhered to without interruption since.

Such differences of practice are always more or less confusing, and this one has caused much popular misunderstanding. However, it is not only based on good grounds, but is almost necessary. The gold coins are manufactured at the mint out of bullion brought by a private citizen, who receives back weight for weight and value for value, without charge for the work done. To all intents and purposes the gold remained throughout the operation what it was at first, the private property of the owner. The benefits of the manufacture into coin were all on the side of the citizen; the cost was all borne by the Government. When in the course of business a coin of such origin is offered to the Treasury in a worn or mutilated condition and of less intrinsic value than the standard fixed by law for the money of the country, it is clearly proper that the Government should prescribe a reasonable limit of loss as the utmost it is willing to assume. Since gold is the monetary standard, the value of the dollar of account is the same as that of the legal-tender piece. If the weight of that piece is allowed to be reduced by wear, the value of the dollar of account depreciates in like proportion. Hence it is highly important that gold coins seriously reduced in weight should not possess the full legal-tender quality, and the law provides that any such coins in the Treasury, when the reduction amounts to more than one-half of 1 per cent of the standard weight, shall be re-coined.

But with the silver coinage the case is entirely different. This, from the dollar down to the dime, is manufactured, not from metal brought to the mint by the producer, and for his benefit, but from bullion pur-

chased by the Government in the market, and at a large profit. That which gives value to the gold dollar, and at the same time to the dollar of account, is weight of metal, to be determined by a scale; that which gives value to the silver dollar, and makes it equal to the dollar of account, is the fiat of the Government, expressed by a stamp. The metal will wear away, and the value with it; but the fiat is unchangeable, and stands so long as the stamp can be recognized. Hence it is that while the Government can not afford to receive gold coins which have been reduced in weight to the extent of one-half of 1 per cent, and it is necessary to the maintenance of the standard of value that this regulation should be rigidly observed, no silver piece is ever weighed at the Treasury to determine whether it shall be received, and none can be rejected for lightness of weight, no matter how great the deficiency, if the loss be apparently due to natural abrasion. A perfectly new silver coin may be handsomer than an old, worn one, and more desirable in the eyes of some people, but it is no better money. In some respects, indeed, the advantage is with the latter. The counterfeiter takes as his model the perfect or nearly perfect piece. The smooth half dollar, quartér, or dime, with its shining surface and faint outlines of devices, is pretty certain to be genuine; but the rough, unworn one, with its soiled and discolored indentations, or even the clean, new one, may be spurious.

These remarks have been ventured upon, not to apologize for the condition of the silver circulation, nor to criticise the public taste in such matters, but with the single object of removing a widespread misapprehension, which has worked to the disadvantage of the Treasury. There can, of course, be no excuse for allowing any part of the coinage to fall into neglect, and no reason why Congress should fail to make proper provisions for keeping all of it in good condition. If Congress does not see fit to do this by making a permanent annual appropriation of as much as may be necessary, another special appropriation of not less than \$150,000 is earnestly recommended.

No extensive investigation of the condition of the gold coinage has been made, but when the exports set in last spring a bag of each of the three larger denominations, taken haphazard out of the vaults of the New York subtreasury, was weighed, with the following results, stated in grains:

Denomination.	Standard weight.	Actual weight.	Actual reduction.	Tolerated reduction.
Double eagles.....	129, 000	128, 952	48	645
Eagles .....	129, 000	128, 880	120	645
Half eagles .....	129, 000	128, 808	192	645

In the lack of better statistics these figures may be taken as indicating the condition of this part of the circulation, which is seen to be well up to the standard.

#### SPURIOUS AND FRAUDULENT ISSUES.

The following table shows the amount of the several kinds of spurious silver coin and paper currency rejected and canceled during the fiscal year at the several offices of the Treasury, all counterfeits of the

genuine, with the exception of \$280 in bank notes, which had been stolen while yet unsigned and fraudulently put in circulation:

Denomination.	Silver coin.	United States notes.	Silver certificates.	National bank notes.	Fractional currency.	Total.
Twenty-five cents .....	\$135.75	.....	.....	.....	\$11.00	\$146.75
Fifty cents .....	275.00	.....	.....	.....	225.50	500.50
One dollar .....	1,538.00	\$11	\$21	.....	.....	1,568.00
Two dollars .....	.....	60	138	\$40	.....	238.00
Five dollars .....	.....	220	260	540	.....	1,020.00
Ten dollars .....	.....	810	10	1,060	.....	1,880.00
Twenty dollars .....	.....	560	.....	920	.....	1,480.00
Fifty dollars .....	.....	1,100	.....	50	.....	1,150.00
One hundred dollars .....	.....	300	.....	600	.....	900.00
Total .....	1,946.75	3,061	429	3,210	236.50	8,883.25

In the aggregate there was a considerable decrease from the year before, showing presumably a corresponding improvement in the condition of the currency in this respect. Since the date of the last report there have been seen at this office two examples of a new counterfeit of the ten-dollar United States note bearing the vignette of Webster; four of the five-dollar note of the Quincy National Bank, of Quincy, Ill.; and one of the five-dollar note of the First National Bank, of Bay City, Mich., all photographic. Under date of August 6, 1891, the Kinsman National Bank, of Kinsman, Ohio, informed the Treasurer that \$500 of its notes, of the denominations of \$10 and \$20, bearing Treasury numbers 577058 to 577067 and bank numbers 520 to 529, signed by the president but not by the cashier, had been stolen from its vault by burglars. Under the regulations of the Department these notes will not be redeemed at this office. None of them have yet been seen, and it is not known whether they have been put in circulation or not.

There has been redeemed out of the appropriation of \$2,500 made by the act of September 30, 1890, the aggregate sum of \$1,350 of the notes of the Third National Bank, of New York; the First National Bank, of Jersey City; and the National City Bank, of Lynn, which were stolen, between the years 1864 and 1868, from the office of the Comptroller of the Currency. The estimate for the appropriation was prepared in this office from the records of former rejections, and provided for all of the notes certainly known to have been in circulation and not redeemed out of a former appropriation, with a small margin of excess. Since the appropriation became available a sum in notes never before seen at this office has been redeemed, which, together with the remainder of the notes estimated for, would exceed the amount authorized to be used; but as the fact that the notes had become payable was widely announced in the newspapers, and as none of them have been presented since February 4, it is presumable that not many more of them are in existence. Out of a block of forty-two consecutive numbers of the hundred-dollar notes not one has ever been seen, and it has always been understood that these, with a large part of the others, were destroyed by the thief to avoid detection.

Although the appropriation will doubtless be ample to provide for the retirement of the last of these notes, the Treasurer can not take them from the list of irredeemable notes, because so many of them are still theoretically outstanding without any provision to meet them. Although the public may feel reasonably sure that all danger from them has been removed, yet as the matter now stands no one can with safety receive a bank note of any of the same denominations without scruti-

nizing the title and numbers. It is suggested that, considering all the circumstances, it would be well for Congress to appropriate the remaining sum of \$9,750 required to cover the whole theft. The probability that any part of this money would actually be needed is very remote, but such a step would relieve the public of all future risk from a source for many years so extremely dangerous.

#### NATIONAL BANKS.

United States bonds of the face value of \$142,508,900 were held in trust June 30, 1891, to secure the circulating notes of national banks, a decrease of \$2,719,400 during the year. There were also held \$26,349,500 of bonds to secure public deposits, a decrease of \$3,363,500. Two hundred and thirty-nine new banks were organized and deposited bonds. Seven new depositaries were designated, and ten old ones were discontinued. Altogether \$22,099,050 of bonds were deposited during the year, and \$28,181,950 were withdrawn. The amount of each kind remaining on deposit at the close of the year is shown in the following table:

Class of bonds.	Rate of interest.	To secure circulation.	To secure public mon- eys.	Total.
Bonds issued to Pacific railroads .....	6	\$7,957,000	\$2,113,000	\$10,070,000
Funded loan of 1891 .....	4½	22,565,950	3,353,000	25,918,950
Funded loan of 1907 .....	4	111,985,950	20,883,500	132,869,450
<b>Total</b> .....		142,508,900	26,349,500	168,858,400

Under the provisions of the circular of July 2, 1891, \$20,223,350 of 4½ per cent bonds held to secure circulation, and \$2,158,000 held to secure deposits, were continued at 2 per cent.

The amount paid into the Treasury during the year by the national banks as the semi-annual duty on their outstanding circulation was \$1,216,104.72, a decrease of \$38,734.93 as compared with the preceding year.

#### PACIFIC RAILROAD SINKING FUNDS.

First-mortgage bonds of the Pacific railroads amounting to \$1,331,750 were added during the year to the sinking fund of the Union Pacific Railroad, and \$426,000 of them to that of the Central Pacific Railroad, by purchase. All of the United States 4 per cent bonds formerly belonging to the first-named fund have been sold and the proceeds invested in first-mortgage bonds. The composition of these funds on June 30, 1891, is shown below:

Kind of bonds.	Rate per cent.	Union Pacific sinking fund.	Central Pacific sinking fund.	Total.
United States bonds issued to Pacific railroads .....	6	\$1,043,000	\$2,548,000	\$3,591,000
Union Pacific first-mortgage .....	6	3,996,000	385,000	4,381,000
Central Pacific first-mortgage .....	6	2,490,000	985,000	3,475,000
Central Branch, Union Pacific .....	6	855,000	20,000	875,000
Eastern Division, Union Pacific .....	6	791,000	29,000	820,000
Sioux City and Pacific .....	6	625,500	3,000	628,500
Western Pacific .....	6	163,000	13,000	176,000
<b>Total</b> .....		9,949,500	3,983,000	13,932,500

Since the above date \$580,000 of the bonds held for the Union Pacific have been exchanged for a like amount of first-mortgage bonds of the different roads at a profit of \$34,133.15. A like exchange of \$67,000 for the Central Pacific produced a profit of \$2,246.23. In both cases the profits were invested in bonds of the same kind as those acquired by the exchange.

The continued growth of these funds, and the prospect that in a short time they will consist entirely of coupon bonds, will soon make an increase of vault space indispensable, to say nothing of other much-needed conveniences for handling the bonds and cutting the coupons. There are now \$14,000,000 of such bonds in the vault, which must be kept separate according to the road which issued them, the year and month in which they mature, and the series to which they belong. They are issued by six different companies, and mature in different months of each of five years, from 1895 to 1899.

The bonds of the Central Pacific are issued in eight series, and bonds of each series are held. Interest becomes due on them, and coupons must be cut from them, in January, February, May, June, July, August, November, and December. All of these securities are payable to bearer, and if any of them were lost they might be sold in the open market before they were missed. They are kept in the same vault as those of the registered bonds belonging to the national banks, of which there are nearly four thousand lots. These last must all be examined and counted at least once a year by the authorized agents of the banks, a work that should be done inside the vault, but can not be, for want of space.

#### INDIAN TRUST FUND.

Under the act of June 10, 1876, the bonds and stocks described in the following table are held for the Secretary of the Interior, trustee of various Indian tribes:

Class of bonds.	Registered.	Coupon.	Total.
Arkansas funded debt.....		\$168,000	\$168,000.00
Florida State stocks.....		69,000	69,000.00
Louisiana State stocks.....		22,000	22,000.00
North Carolina State stocks.....		41,000	41,000.00
South Carolina State stocks.....		122,000	122,000.00
Tennessee State stocks.....	\$191,666.66½	123,000	314,666.66½
Virginia State stocks.....	540,000.00		540,000.00
Virginia, Chesapeake and Ohio Canal bonds.....		1,000	1,000.00
United States bonds issued to Pacific railroads.....	256,000.00		256,000.00
Total.....	987,666.66½	546,000	1,533,666.66½

On May 14, 1891, by direction of the trustee, in accordance with the provisions of the Indian appropriation act of March 3, 1891, \$37,000 of Florida and \$15,000 of Louisiana stocks were withdrawn from the fund and became the property of the United States. Next day, by the same authority, \$26,000 of Florida and \$4,000 of North Carolina stocks were transferred in the same manner. At the same time \$24,000 of the United States bonds issued to Pacific railroads were sold and the proceeds deposited in the Treasury to the credit of the Delaware tribe of Indians. On September 3, 1891, the bonds of the State of Maryland, amounting to \$8,350.17, were paid.

## MISCELLANEOUS TRUSTS.

United States bonds, of the kinds and amounts described below, are held in trust, under various provisions of law, for the institutions named:

American Printing House for the Blind, 4 per cents.....	\$250,000
Pennsylvania Company, 4½ per cents.....	200,000
Manhattan Savings Institution, 4 per cents.....	75,000
North American Commercial Company, 2 per cents.....	50,000
Total.....	575,000

The bonds and other securities comprised in the following list are the property of the United States, and are held for the Secretary of the Treasury:

Arkansas State bonds.....	\$625,000
Louisiana State bonds.....	560,480
North Carolina State bonds.....	17,000
Tennessee State bonds.....	21,000
Virginia State bonds.....	41,800
Chesapeake and Ohio Canal bonds.....	12,000
South Carolina State stocks.....	3,000
Florida State stocks.....	63,000
Total.....	1,343,280

The bonds of the Nashville and Chattanooga Railroad, formerly in this list, amounting to \$500,000, became due and were paid, together with \$10,000 of accrued interest.

United States 4 per cent bonds, of the face value of \$70,000, are held as a special deposit in the name of the Comptroller of the Currency, for the benefit of the creditors of the Fidelity National Bank, of Cincinnati.

## REDEMPTION OF NATIONAL-BANK NOTES.

The heavy fluctuations which have characterized the movements of money have been reflected in the bank-note redemptions, and these have been large in proportion to the volume of the notes outstanding. A greater amount was presented in January, when currency began to return from the interior, than in any previous month since May, 1889, although in the interval the outstanding circulation had been reduced from two hundred and fifteen to one hundred and seventy-five millions. Nearly sixty-seven millions were redeemed in the fiscal year, a decrease of about three millions as compared with the year before. A full statement of the year's operations, including, besides the details presented in former reports, some others which are given for the first time, will be found in the appendix.

What public interest is now taken in the redemption of bank notes is centered chiefly in the effect upon the currency and in the changes in the fund on deposit in the Treasury for the retirement of surrendered circulation, topics which have already been touched upon in this report, and of which the former has perhaps been sufficiently discussed.

The fresh deposits made during the year for the withdrawal of notes from circulation amounted to \$9,728,060, of which \$8,048,530 was received from banks desiring to reduce their issues, \$1,600,200 for banks whose affairs are being wound up, and \$79,330 for the retirement of notes issued prior to the extension of charters.

The redemptions of the year from the aggregate fund were \$25,329,027.50, so that the balance on deposit was reduced from \$55,619,359.75



to \$40,018,392.25. An analyzed statement of the year's operations affecting this fund is given in the following table:

Month.	Deposits.				Redemptions.	Balance.
	For reduction.	For retirement.	For reissue.	Total.		
1890.						
July.....	\$534,195.00	\$133,900.00	.....	\$668,095.00	\$2,131,929.00	\$54,155,525.75
August.....	2,528,650.00	171,890.00	.....	2,700,540.00	1,796,769.00	55,059,296.75
September.....	2,964,150.00	56,250.00	\$600.00	3,021,000.00	2,074,431.50	56,005,865.25
October.....	776,250.00	217,470.00	.....	993,720.00	2,202,728.00	54,796,857.25
November.....	90,900.00	171,550.00	45,000.00	307,450.00	2,109,684.50	52,994,622.75
December.....	191,250.00	72,625.00	.....	263,875.00	1,935,467.00	51,323,030.75
1891.						
January.....	92,610.00	153,130.00	.....	245,740.00	2,461,760.00	49,107,010.75
February.....	191,700.00	138,495.00	7,950.00	338,145.00	2,279,340.50	47,165,815.25
March.....	223,875.00	167,000.00	.....	390,875.00	2,440,204.50	45,116,485.75
April.....	370,800.00	190,450.00	19,350.00	580,600.00	1,540,086.50	44,156,999.25
May.....	49,500.00	72,190.00	6,430.00	128,120.00	2,081,758.50	42,203,360.75
June.....	34,650.00	55,250.00	.....	89,900.00	2,274,868.50	40,018,392.25
Total.....	8,048,530.00	1,600,200.00	79,330.00	9,728,060.00	25,329,027.50	.....

Partly by anticipation, but chiefly by accepting the Secretary's offer of extension, the banks were able to tide over the maturity of the 4½ per cent bonds without any considerable effect upon their circulation. Indeed, the deposits of the new bonds during the months of July, August, and September exceeded the withdrawals of the old, and the new circulation issued on them not only checked for the time the gradual contractions that had so long been going on, but actually increased the volume of this currency by some \$4,000,000. Only \$1,088,663 of lawful money was deposited in this period for the retirement of outstanding notes, while \$4,566,917 of notes were redeemed, so that the new issues would appear to have amounted to about \$7,500,000.

Some little difficulty has arisen in the administration of the act of June 20, 1874, from the narrowness of the working balance now afforded by the 5 per cent redemption fund. Many banks have less than \$1,000 on deposit, and a majority of them all have no more than \$2,250 each. Although by strict interpretation the law would require all redemptions to be reimbursed by the banks before the delivery of any part of the redeemed notes from the Treasury, this provision was early found to be unnecessarily burdensome to the banks and vexatious to the Department. For the last sixteen years it has been the uniform practice to deliver the redeemed notes for the bank's account on the same day that they were charged to the redemption fund, provided only that the whole amount of the notes did not exceed the lawful money on deposit. Manifestly, while the Treasurer could run no risk in parting with notes already paid for by the bank of issue, and could subserve no useful purpose in refusing to do so, he had no authority to let notes go out of his custody which had not been so paid for, but had in fact been received in exchange for other moneys belonging to the Treasury itself.

As long as the redemption fund was ample this system worked satisfactorily; so satisfactorily, indeed, that many bank officers appear to have given themselves little concern about the matter, and made their remittances, not in response to the Treasurer's notifications, as the law requires, but only when currency was actually received from the Department. In time they began to consider it their right to have their notes collected and delivered, no matter what the amount might be, and to pay for them at their convenience. Many of the smaller banks in

particular, with \$562.50 on deposit, have fallen into this error. In the interval from one assortment of a bank's notes to the next it frequently happens that more are redeemed than this sum will take up, and the redemption agency is obliged to hold a part or all of them for a further deposit. A notice is sent to the bank, expressed as clearly as possible, reciting the facts, and calling for the necessary remittance.

This communication has a forcible legal effect. A bank failing to respond to it forthwith is in default—may even be exposed to summary proceedings. But the paper in many cases is misunderstood or laid aside. No currency being received, no remittance is made. The outstanding notes of the bank continue to be presented at the Treasury and continue to be redeemed. In a few weeks another sum of them has accumulated. Another notice is sent to the bank, and receives as little attention as the first. Eventually a considerable part of a bank's circulation may be in the Treasurer's hands. Correspondence is opened, misunderstandings are found to exist, explanations are asked for, long transcripts of account are exchanged. The bank officer at last is made to see that unless he redeems his notes as the law requires they must go to protest, and be paid out of the proceeds of the sale of the bonds on deposit for their security; also that this proceeding will lead to the forfeiture of his charter and the appointment of a receiver. To prevent such a catastrophe he remits in one sum, perhaps not without inconvenience, what he might have remitted from time to time in a number of small installments, lies out of the use of his money till the return remittance reaches him, feels perhaps that he has been badly treated, and, strange as it may seem, allows himself, by returning to his former methods, to get into the same entanglement the next time the occasion arises.

All this is avoided by the best conducted banks, and might be avoided by all, with no hardship to them, and much less trouble to the Treasurer, by a little attention to the scheme of the redemption system set up by law, if not to the plain requirements of the law itself. The fundamental principle of the plan is that national-bank notes are redeemable at the Treasury out of money advanced by the bank of issue. Necessarily the original deposit must become impaired, and that too without the direct knowledge of the bank. When this has occurred to the extent of not less than \$500, the Treasurer may notify the bank of the fact, whereupon the bank must make good the impairment forthwith, under pain of the severest penalties that can be visited upon a financial institution. The privilege of issuing notes to circulate as money is a valuable franchise, and one which in the nature of things it would be improper to grant without the condition that the notes must be paid on demand. When the demand is made, and it comes to the bank, not by the presentation of the notes themselves, but in the shape of a notification from the Treasurer that they have been presented to him, the bank's first and most important business is to respond by remitting to the Treasurer the amount he asks for. The issue of new notes to take the place of those paid off and destroyed is another matter altogether, with which the Treasurer has nothing whatever to do. "And when," in the language of the statute, "such redemptions have been so reimbursed, the circulating notes so redeemed shall be forwarded to the respective associations by which they were issued; but if any of such notes are worn, mutilated, defaced, or rendered otherwise unfit for use, they shall be forwarded to the Comptroller of the Currency and destroyed, and replaced as now provided by law."

This plan is not less simple than fair, and has been in successful oper-

ation for nearly twenty years. There are many banks throughout the country to whose management such incidents as those above detailed are unknown, and many others in which parts or the whole of the foregoing recital will be recognized as familiar history,—so many, in fact, that in no instance can exception be taken to what at first might appear to be a direct criticism. It is no part of the Treasurer's duty to instruct bank officers in theirs, but a good share of his labors are devoted to this field. It is perhaps unavoidably so; and the assistance he is called upon to render is cheerfully undertaken, in the spirit, he trusts, of friendly correspondence. The remarks and suggestions here ventured upon are advanced in the same feeling, with the single object of adding to the amenities of the relations which exist between the banks and himself.

#### COMMISSION ON SAFE AND VAULT CONSTRUCTION.

The commission appointed by the Secretary of the Treasury under the provisions of a clause in the deficiency appropriation act of September 30, 1890, "to report on the best method of safe and vault construction, with a view of renewing or improving the vault facilities of the Treasury Department," have been actively engaged in their investigations, and have paid several visits to the Treasurer's Office. The high character and attainments of the gentlemen selected for this important task give the comforting assurance that their labors will be productive of the best results within the reach of modern skill and science.

The chairman, Robert H. Thurston, LL. D., is director of the College of Mechanical Engineering and Mechanic Arts in Cornell University. He served in the Corps of United States Naval Engineers during the late war, and at its close became professor of natural and experimental philosophy in the Naval Academy at Annapolis.

In 1870 he visited Europe, and made extensive investigations in the manufactures of iron and steel in Great Britain. He resigned from the Navy in 1871, to accept the chair of mechanical engineering in the Stevens Institute of Technology at Hoboken, N. J. He served as United States Commissioner to the World's Fair at Vienna, and as a member of the United States Commission to examine into the causes of boiler explosions; also for a number of years on the United States Board appointed to make tests of iron, steel, and various other metals, in which positions he performed valuable scientific services.

Dr. Thurston was the first president of the American Society of Mechanical Engineers. He is the author of many works on mechanics and subjects connected therewith, and is an inventor of note.

Mr. Francis A. Pratt, of Hartford, the second member of the commission, is the senior member of the Pratt & Whitney Company, and its president; the founder of the firm and its great establishments in which are built an enormous variety of tools of all kinds, but especially for gunmakers, and where are built the Gardner, Hotchkiss, and other rapid-firing guns of modern invention, and a great variety of standard iron-workers' tools. This firm has established the standards of sizes and forms for the United States in the whole range of construction of bolts and nuts, of taps and dies; and they secure accuracy, formerly considered absolutely impossible of even approximation, through the use of a measuring machine capable of making measurements to the fifty-thousandth of an inch and less, and actually making their work accurate, as sent to the market, to within the ten-thousandth of an inch of standard.

Mr. Pratt is the founder of this system of application of scientific methods of exact measurement to such purposes in practical construction. As a mechanic he is considered to be fully the equal of any man living, and is considered by his colleagues in his profession the "American Whitworth," having accomplished what Sir Joseph Whitworth aspired to, but never reached.

Mr. Theo. N. Ely, the general superintendent of motive power of the Pennsylvania Railway, is also a noted mechanic and an educated and experienced engineer. He was taught the elements of his profession at the Rensselaer Polytechnic Institute at Troy, N. Y., and graduated with high honors. He later became a member of the engineering staff of the Pennsylvania Railway, and quickly rose to the most important and responsible position in the gift of that great corporation in his department, taking charge of all the mechanical engineering of the road, and finally, as other roads were bought, built, or leased, becoming the general superintendent of the mechanical engineering departments of all. The high standing of that railway in efficiency of all its mechanical departments and all its machinery, whether of transportation or construction, is attributed very largely to Mr. Ely. He has introduced the best and most thoroughly scientific methods and processes of production, of inspection, test, and purchase of materials, and of maintenance and repair, and has made the whole motive-power department a model after which are patterned the similar departments of the majority of other roads in this country and many abroad.

Mr. Ely has also kept up his acquaintance with both the scientific and the practitioner's side of his work, outside his own department, and is regarded as quite as high an authority, on constructive engineering generally, as can be found.

The chairman has kindly furnished the following statement in regard to the labors and plans of the commission:

The United States commission on safe and vault construction, appointed in April last to consider and report upon the desirability and required extent of new vault constructions for the Treasury and upon the best methods of vault construction as practiced at the present time, has been at work, as its members could get together, throughout the intervening period. The three members of this commission are very closely engaged, their regular duties being both important and engrossing; but they have found time to conduct, as suggested by this office, a very extended and thorough investigation of the best of recent methods of insuring safety in the storage of money and securities, and are expected to report upon all the modern systems of safe and vault construction, of detection of attempts to tamper with such receptacles, and of alarm in case of their attack, either by burglars or by their own appointed guardians.

The commission has, up to the present date, given its attention mainly to the generally standard systems of construction of safes and vaults, by the aggregation of laminated plates of iron, steel, and various special compositions; the methods of securely putting together such plates to form a vault or safe; and the best systems of bolting, of securing the corners against injury or penetration, the construction of doors and accessories, and the later forms of bolting doors and of putting in locks and time attachments.

The commission have, in this investigation, visited the establishments of a number of makers, on their invitation, where the processes of construction could be studied, and have seen the whole work of safe-building carried on, including the preliminary fitting of plates, their erection in the vault under construction, and the final completion of the vault in place. They have been permitted to inspect the safes and vaults most recently constructed by the banks and safe deposit companies of the large cities, and have very fully examined the details of their construction. They have studied the newest forms of time-lock and especially the most recent of the devices known as the automatic systems of opening; in which the time-lock not only removes the obstructions preventing the unlocking of the vault doors during the time for which it is set, but also actually unlocks the door at a specified time, and from the inside, thus doing away with the otherwise unavoidable external mechanism for unlocking, and the consequently necessary passage of a spindle or

its mechanical equivalent through the door, a generally admitted cause of weakness and source of more or less danger.

The commission have looked into the latest systems of electric guards and alarms, and their arrangements for protection by simple detection of all attempts of the attacking party to even touch the protected receptacle, and of giving an alarm at a distant point, or at any desired point in the neighborhood. These systems are intended to be efficient, irrespective of the extent or efficiency of the presumably burglar-proof construction of the safe or vault.

There remains, on the programme, the further study of a few special constructions, the investigation of the later methods of application of chilled cast iron to such work, and the examination of some new forms of lock and automatic bolting. It is possible that some experimentation may be called for. The commission are expected to report soon after the opening of the next session of Congress.

#### CONDITION OF BUSINESS.

The recent operations of the Treasury, by their magnitude, have called for unwonted exertions on the part of the administrative and clerical force. In particular, the labor of receiving and forwarding currency has been made very heavy by the unusual demands for shipments or the exchange of one kind of money for another. Much extra work was required to carry out the provisions of the act of December 15, 1890, which provided for the payment of a drawback or rebate to manufacturers and dealers, on certain kinds of tobacco, upon which the tax had been paid. All business that has come to the office has been attended to with promptness and, it is believed, with satisfaction to the public.

I desire to express my appreciation of the prompt and cheerful manner in which the subordinate officers, clerks, and other employés in this office have performed their laborious and, in most cases, responsible duties. Skill and integrity in handling enormous sums of money, diligence and correctness in keeping accounts, are absolute necessities in the daily transactions of the United States Treasury. Anxieties surround the proper conduct of such an office, but with a well-trained and tried force to rely upon cares and worries are greatly lessened.

Thanks are due to Mr. F. W. Lantz for his careful and conscientious work in compiling and editing this report.

I have the honor to be, very respectfully, your obedient servant,

E. H. NEBEKER,  
*Treasurer of the United States.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

**No. 1.**—RECEIPTS AND EXPENDITURES FOR THE FISCAL YEAR 1891, AS SHOWN BY WARRANTS ISSUED.

Account.	Receipts.	Expenditures.	Repayments from unexpended appropriations.	Counter credits to appropriations.
Customs.....	\$219,522,205.23	\$24,909,689.16	\$405,892.06	\$42,728.29
Internal revenue.....	145,686,249.44	16,552,292.50	13,381.29	428.26
Lands.....	4,029,535.41			
Miscellaneous.....	23,374,457.23			
Interior civil.....		15,281,705.34	247,360.41	15,497.10
Treasury proper.....		45,217,510.47	4,348,950.14	381,074.31
Diplomatic.....		2,028,715.26	33,925.24	38,908.78
Judiciary.....		6,058,254.76	227,909.04	70,274.10
War Department.....		48,720,065.01	1,009,180.76	649,940.52
Navy Department.....		26,113,896.46	233,810.59	6,513,351.49
Interior Department, Indians.....		8,527,469.01	355,923.36	50,042.61
Interior Department, pensions.....		124,415,951.40	5,059,923.96	88.12
Interest on the public debt.....		37,547,135.37	482,972.69	
Premium on the public debt.....		10,401,220.61		
Total, net.....	392,612,447.31	365,773,905.35		
<b>THE PUBLIC DEBT.</b>				
Gold certificates.....	63,515,000.00	68,601,550.00		
Silver certificates.....	84,904,000.00	71,728,566.00		
Currency certificates.....	38,560,000.00	28,050,000.00		
Refunding certificates.....		9,940.00		
United States notes.....	70,792,000.00	70,792,000.00		
Fractional currency.....		3,831.37		
Old demand notes.....		385.00		
One and two year notes of 1863.....		730.00		
Compound-interest notes.....		3,320.00		
7-30s of 1864 and 1865.....		1,150.00		
Funded loan of 1907.....	13,750.00	42,641,250.00		
Funded loan of 1891.....		58,146,550.00		
5-20s of 1862.....		150.00		
Loan of 1863.....		500.00		
10-40s of 1864.....		11,500.00		
5-20s of June, 1864.....		10,650.00		
Consols of 1865.....		15,850.00		
Consols of 1867.....		35,450.00		
Loan of July 12, 1882.....		66,500.00		
Consols of 1868.....		20,050.00		
Funded loan of 1881.....		12,800.60		
Loan of July and August, 1861.....		22,050.00		
Bounty-land scrip.....		100.00		
Loan of 1847.....		300.00		
Treasury notes of 1890.....	51,852,417.00	1,624,000.00		
National bank notes, redemption account.....	63,571,690.75	23,553,298.50		
Total.....	765,821,305.06	731,126,376.22	12,419,209.54	7,762,333.58
Balance June 30, 1890.....	663,425,758.85			
Balance June 30, 1891.....		698,120,687.69		
Aggregate.....	1,429,247,063.91	1,429,247,063.91	12,419,209.54	7,762,333.58

**No. 2.—RECEIPTS AND EXPENDITURES FOR EACH QUARTER OF THE FISCAL YEAR 1891,  
AS SHOWN BY WARRANTS ISSUED.**

	First quarter.	Second quarter.	Third quarter.	Fourth quarter.	Total.
<b>REVENUES.</b>					
Customs .....	\$67,973,907.09	\$55,444,576.81	\$57,726,297.28	\$38,377,424.05	\$219,522,205.23
Internal revenue .....	37,916,314.14	37,818,198.28	32,828,956.83	37,122,780.19	145,686,249.44
Public lands .....	1,023,621.48	1,155,567.91	864,749.99	985,596.03	4,029,535.41
Miscellaneous .....	5,011,991.44	5,515,677.02	4,804,506.62	8,042,282.14	23,374,457.23
<b>Total .....</b>	<b>111,925,834.15</b>	<b>99,834,020.02</b>	<b>96,224,510.73</b>	<b>84,528,082.41</b>	<b>392,612,447.31</b>
<b>EXPENDITURES.</b>					
Civil and miscellaneous ..	23,279,670.94	28,511,898.21	27,582,988.33	30,673,610.01	110,048,167.49
War Department .....	11,164,820.90	12,323,055.83	10,998,147.19	14,234,041.09	48,720,065.01
Navy Department .....	5,259,419.26	6,957,652.51	6,823,934.37	7,072,890.32	26,113,896.46
Indians and pensions .....	34,725,781.99	37,913,622.45	30,658,654.77	20,645,361.20	132,943,420.41
Interest and premium on the public debt .....	29,821,908.49	10,363,751.24	3,952,431.58	3,810,264.67	47,948,355.98
<b>Total .....</b>	<b>104,251,601.58</b>	<b>96,069,980.24</b>	<b>80,016,156.24</b>	<b>85,436,167.29</b>	<b>365,773,905.35</b>

**No. 3.—COMPARATIVE STATEMENT OF BALANCES IN THE TREASURY AT THE CLOSE  
OF THE FISCAL YEARS 1890 AND 1891.**

Balance as shown by the last report, June 30, 1890 .....					\$663,425,758.85
Net revenue 1891 .....				\$392,612,447.31	
Net expenditures 1891 .....				365,773,905.35	
Excess of revenue over expenditures .....					26,838,541.96
					690,264,300.81
<b>Public debt.</b>	<b>Issues during year.</b>	<b>Redemptions during year.</b>	<b>Excess of issues over redemptions.</b>	<b>Excess of redemptions over issues.</b>	
Funded loan of 1907 ..	\$13,750.00	\$42,641,250.00		\$42,627,500.00	
Silver certificates .....	84,904,000.00	71,728,566.00	\$13,175,434.00		
Gold certificates .....	63,515,000.00	68,601,550.00		5,086,550.00	
Currency certificates ..	38,560,000.00	28,050,000.00	10,510,000.00		
United States notes ..	70,792,000.00	70,792,000.00			
Refunding certificates ..		9,940.00		9,940.00	
Fractional currency .....		3,831.37		3,831.37	
Old demand notes .....		385.00		385.00	
Funded loan of 1891 ..		58,146,550.00		58,146,550.00	
National bank notes, redemption account ..	63,571,690.75	23,553,298.50	40,018,392.25		
Treasury notes of 1890 ..	51,852,417.00	1,624,000.00	50,228,417.00		
Matured debt .....		201,100.00		201,100.00	
<b>Total .....</b>	<b>373,208,857.75</b>	<b>365,352,470.87</b>	<b>113,932,243.25</b>	<b>106,075,856.37</b>	
Net excess of issues over redemptions .....					7,856,386.88
<b>Balance June 30, 1891 ..</b>					<b>698,120,687.69</b>

**No. 4.—RECEIPTS AND EXPENDITURES ON ACCOUNT OF THE POST-OFFICE DEPARTMENT FOR THE FISCAL YEAR 1891, AS SHOWN BY WARRANTS ISSUED.**

By whom handled.	Receipts from postal revenues.	Deficiency appropriation.	Total receipts.	Expenditures.
The Treasurer .....	\$27,032,234.16	\$4,741,772.08	\$31,774,056.24	\$33,336,956.26
Postmasters .....	38,730,624.39		38,730,624.39	38,730,624.39
<b>Total .....</b>	<b>65,762,908.55</b>	<b>4,741,772.08</b>	<b>70,504,680.63</b>	<b>72,067,580.65</b>
Balance June 30, 1890 .....			5,842,719.11	
Balance June 30, 1891 .....				4,279,819.09
<b>Aggregate .....</b>			<b>76,347,399.74</b>	<b>76,347,399.74</b>

## No. 5.—ASSETS AND LIABILITIES OF THE TREASURY OFFICES, JUNE 30, 1891.

	Washington.	Baltimore.	New York.	Philadelphia.	Boston.
<b>ASSETS.</b>					
Gold coin.....	\$26,135,320.40	\$5,726,335.00	\$54,986,970.00	\$5,732,700.00	\$5,029,822.50
Standard silver dollars.....	148,904,330.00	4,047,011.00	31,681,920.00	10,188,003.00	1,887,277.00
Fractional silver coin.....	1,523,280.70	261,130.70	8,982,970.84	96,085.29	340,260.20
United States notes.....	2,062,299.00	1,398,312.00	13,470,356.00	2,253,515.00	1,000,549.00
Treasury notes of 1890.....	5,252,136.00	13,179.00	8,559,147.00	103,879.00	6,888.00
National bank notes.....	5,542,271.65	2,144.00	15,390.00	2,467.00	11,323.00
Gold certificates.....	691,610.00	847,580.00	15,901,210.00	694,010.00	3,455,630.00
Silver certificates.....	1,030,708.00	104,533.00	2,616,379.00	409,639.00	700,821.00
Currency certificates.....		20,000.00	1,685,000.00	60,000.00	10,000.00
Minor coin.....	10,969.92	4,292.64	159,559.92	33,524.64	2,589.33
Fractional currency.....	821.02	50.00		40.38	
Bonds and interest paid.....		63.75	13,387.87	1,252.45	6,586.42
Total cash assets.....	186,156,806.69	12,424,631.09	138,072,290.63	19,575,115.76	12,451,546.45
Treasurer's transfer account.....	54,170,956.21				
Aggregate.....	240,327,762.90	12,424,631.09	138,072,290.63	19,575,115.76	12,451,546.45
<b>LIABILITIES.</b>					
Outstanding drafts and checks.....	154,989.52	96,644.10	3,330,297.05	200,231.16	195,186.75
Disbursing officers' balances.....	2,292,498.24	375,208.35	17,696,719.31	1,091,962.05	1,495,049.33
P. O. Department account.....	436,083.97	55,531.49	1,305,063.85	540,871.46	481,488.97
Bank-note 5 per cent redemption fund.....	4,906,866.81				
Other deposit and redemption accounts.....	1,564,774.34	23,610.00	529,164.00	94,873.00	70,165.00
Total Treasurer's agency account.....	9,355,212.88	550,993.94	22,861,244.21	1,927,937.67	2,241,890.05
Balance to credit of mints and assay offices.....			24,977,709.20	132,448.69	
Balance Treasurer's transfer account.....		2,060,190.50	7,969,673.16	5,747,601.26	3,591,193.04
Balance Treasurer's general account.....	230,972,550.02	9,813,446.65	82,263,664.06	11,767,128.14	6,618,463.36
Aggregate.....	240,327,762.90	12,424,631.09	138,072,290.63	19,575,115.76	12,451,546.45
	Cincinnati.	Chicago.	St. Louis.	New Orleans.	San Francisco.
<b>ASSETS.</b>					
Gold coin.....	\$10,682,945.00	\$4,008,840.00	\$7,406,685.00	\$3,458,618.00	\$44,755,782.00
Standard silver dollars.....	967,035.00	1,288,824.00	12,608,551.00	12,870,113.00	21,308,366.00
Fractional silver coin.....	148,939.00	797,200.00	808,943.91	209,662.31	5,971,451.85
United States notes.....	1,045,272.00	1,983,837.00	480,158.00	95,615.59	34,213.00
Treasury notes of 1890.....				160,476.00	1,900.00
National bank notes.....	12,300.00	7,980.00	35.00	713.00	18,305.00
Gold certificates.....	860,900.00	8,583,100.00	380,220.00	1,000,940.00	3,160.00
Silver certificates.....	325,543.00	1,152,437.00	393,632.00	35,062.00	266,405.00
Currency certificates.....		20,000.00			
Minor coin.....	14,795.75	47,730.80	11,089.19	2,335.13	11,229.80
Fractional currency.....			.50		
Bonds and interest paid.....	1,828.82	2,306.62	138.00	62.50	
Total cash assets.....	14,059,558.57	17,892,255.42	22,089,452.60	17,833,597.53	72,370,812.65
Unavailable.....				701,851.34	
Aggregate.....	14,059,558.57	17,892,255.42	22,089,452.60	18,535,448.87	72,370,812.65
<b>LIABILITIES.</b>					
Outstanding drafts and checks.....	366,075.15	379,002.74	342,676.43	208,215.41	343,248.45
Disbursing officers' balances.....	270,123.50	1,781,030.54	1,128,761.54	439,762.56	1,309,075.90
P. O. Department account.....	290,622.07	461,875.46	319,900.64	64,914.82	278,949.23
Other deposit and redemption accounts.....	23,992.90	39,645.00	11,080.00		
Total Treasurer's agency account.....	950,813.62	2,661,553.74	1,802,418.61	712,892.79	1,931,273.58
Balance to credit of mints and assay offices.....			12,914.75		
Balance Treasurer's transfer account.....	5,957,525.91	1,799,014.38	11,823,067.09	2,990,399.37	12,232,291.50
Balance Treasurer's general account.....	7,151,219.04	13,431,687.30	8,451,052.15	14,832,156.71	58,207,247.57
Aggregate.....	14,059,558.57	17,892,255.42	22,089,452.60	18,535,448.87	72,370,812.65



**No. 6.—COMPOSITION OF THE BULLION FUND, BY OFFICES, JUNE 30, 1891.**

Component.	Dahlonaga.	Denver.	Carson City.	New Orleans.
Gold coin .....		\$7.00	\$1,952,605.00	\$170,000.00
Gold bullion .....		58,558.70	1,005,060.10	860,228.98
Standard silver dollars .....			2,880,360.00	10,674,141.00
Fractional silver coin .....			4,420.28	.74
Silver bullion .....			322,683.70	489,763.43
Trade-dollar bars .....				3,295,643.00
United States notes .....				
Treasury notes of 1890 .....			175,037.11	34,413.65
Minor coin .....		.97		
Balance in subtreasuries and national-bank depositaries .....		53,842.91	326,884.15	272,688.97
Total available .....		112,409.58	6,667,050.43	15,796,879.77
Unavailable .....	\$27,950.03			
Aggregate .....	27,950.03	112,409.58	6,667,050.43	15,796,879.77

Component.	Philadelphia.	San Francisco.	Boisé City.	Charlotte.
Gold coin .....	\$1,372,412.00	\$6,399,715.00		
Gold bullion .....	32,125,131.10	1,953,943.21	\$58,841.75	\$16,478.43
Standard silver dollars .....	51,163,675.00	36,362,220.00		
Fractional silver coin .....	53,475.15	63,664.31		
Silver bullion .....	25,934,795.44	1,308,484.91		
Trade-dollar bars .....	1,472,604.70			
United States notes .....				
Treasury notes of 1890 .....	26,394.03	363,463.46		
Minor coin .....				
Balance in subtreasuries and national-bank depositaries .....	305,155.66	608,017.65	20,835.85	25,597.09
Total available .....	112,453,643.08	47,059,508.54	79,677.60	42,075.52
Unavailable .....		413,557.96	11,611.03	32,000.00
Aggregate .....	112,453,643.08	47,473,066.50	91,288.63	74,075.52

Component.	Helena.	New York.	St. Louis.	Total.
Gold coin .....		\$2,130.00		\$9,896,869.00
Gold bullion .....	\$61,031.14	25,156,548.74	\$15,519.48	61,311,341.63
Standard silver dollars .....		881.00		101,081,277.00
Fractional silver coin .....	27.39	59.30	5.20	121,652.37
Silver bullion .....		447,414.70	274.02	28,503,416.29
Trade-dollar bars .....				4,768,247.70
United States notes .....			10.00	.10.00
Treasury notes of 1890 .....				599,308.25
Minor coin .....		.92	1.48	3.37
Balance in subtreasuries and national-bank depositaries .....	16,510.62	20,558,529.87	12,914.75	22,200,977.52
Total available .....	77,569.15	46,165,564.53	28,724.93	228,483,163.13
Unavailable .....				485,119.02
Aggregate .....	77,569.15	46,165,564.53	28,724.93	228,968,222.15

**No. 7.—COMPOSITION OF THE RECOINAGE AND METAL FUNDS, MINT AT PHILADELPHIA, JUNE 30, 1891.**

Component.	Amount.
Recoinage account, silver bullion .....	\$12,710.72
Minor coin metal fund, United States notes .....	20,000.00
Minor coin recoinage account, minor coin .....	29,918.49
Total .....	62,629.21

**No. 8.—GENERAL DISTRIBUTION OF THE ASSETS AND LIABILITIES OF THE TREASURY, JUNE 30, 1891.**

	Treasury offices.	Mints and assay offices.	National- bank and other depos- itories.	In transit between offices.	Total.
<b>ASSETS.</b>					
Gold coin.....	\$167,924,017.90	\$9,896,869.00	.....	.....	\$177,820,886.90
Gold bullion.....	.....	61,311,341.63	.....	.....	61,311,341.63
Standard silver dollars.....	245,751,430.00	101,081,277.00	.....	\$382.00	346,833,089.00
Fractional silver coin.....	19,139,924.80	121,652.37	.....	367,902.63	19,629,479.80
Silver bullion.....	.....	28,516,127.01	.....	.....	28,516,127.01
Trade-dollar bars.....	.....	4,768,247.70	.....	.....	4,768,247.70
United States notes.....	25,824,126.59	20,010.00	.....	1,504,519.91	25,348,656.50
Treasury notes of 1890.....	9,100,405.00	599,308.25	.....	180,000.00	9,879,713.25
National-bank notes.....	5,612,928.65	.....	.....	94,000.00	5,706,928.65
Gold certificates.....	32,418,360.00	.....	.....	5,000.00	32,423,360.00
Silver certificates.....	7,035,219.00	.....	.....	444,000.00	7,479,219.00
Currency certificates.....	1,795,000.00	.....	.....	110,000.00	1,905,000.00
Minor coin.....	298,117.12	29,921.86	.....	.....	328,038.98
Fractional currency.....	911.90	.....	.....	.....	911.90
Deposits in national-bank depositories.....	.....	.....	\$26,369,482.31	.....	26,369,482.31
Bonds and interest paid.....	25,626.43	.....	.....	1,757.79	27,384.22
Total available assets.....	512,926,067.39	206,344,754.82	26,369,482.31	2,707,562.33	748,347,866.85
Unavailable.....	701,851.34	485,119.02	218,463.55	.....	1,405,433.91
Balance to credit of mints and assay offices.....	.....	22,200,977.52	.....	3,000,000.00	25,200,977.52
Treasurer's transfer ac- count.....	54,170,956.21	.....	.....	.....	54,170,956.21
Aggregate.....	567,798,874.94	229,030,851.36	26,587,945.86	5,707,562.33	829,125,234.49
<b>LIABILITIES.</b>					
Outstanding drafts and checks.....	5,616,566.76	.....	464,321.01	.....	6,080,887.77
Disbursing officers' bal- ances.....	27,880,191.32	.....	4,420,261.09	.....	32,300,452.41
Post-Office Department ac- count.....	4,235,301.96	.....	7,306.17	.....	4,242,608.13
Bank-note 5 per cent re- demption fund.....	4,906,866.81	.....	.....	.....	4,906,866.81
Other deposit and redemp- tion accounts.....	2,357,304.24	.....	.....	401,890.00	2,759,194.24
Total Treasurer's agency account.....	44,996,231.09	.....	4,891,888.27	401,890.00	50,290,009.36
Balance to credit of mints and assay offices.....	25,123,072.64	.....	77,904.88	.....	25,200,977.52
Balance Treasurer's trans- fer account.....	54,170,956.21	.....	.....	.....	54,170,956.21
Balance Treasurer's gen- eral account.....	443,508,615.00	.....	21,618,152.71	5,305,672.33	699,463,291.40
Aggregate.....	567,798,874.94	229,030,851.36	26,587,945.86	5,707,562.33	829,125,234.49

## No. 9.—ASSETS AND LIABILITIES OF THE TREASURY, JUNE 30, 1890 AND 1891.

	June 30, 1890.		June 30, 1891.	
ASSETS.				
Gold:				
Coin .....	\$255,673,526.35	.....	\$177,820,886.90	
Bullion .....	65,259,618.67	.....	61,311,341.63	
		\$320,933,145.02		\$239,132,228.53
Silver:				
Dollars .....	313,147,717.00	.....	346,833,089.00	
Fractional coin .....	22,792,718.39	.....	19,629,479.80	
Bullion .....	4,611,630.34	.....	28,516,127.01	
Trade-dollar bars .....	6,074,537.70	.....	4,768,247.70	
		340,626,603.43		399,746,943.51
Paper:				
United States notes .....	23,882,038.64	.....	25,348,656.50	
Treasury notes of 1890 .....		.....	9,879,713.25	
National bank notes .....	4,365,837.45	.....	5,706,928.65	
Gold certificates .....	26,732,120.00	.....	32,423,360.00	
Silver certificates .....	3,983,513.00	.....	7,479,219.00	
Currency certificates .....	500,000.00	.....	1,905,000.00	
		59,463,509.09		82,742,877.40
Other:				
Minor coin .....	194,462.66	.....	328,038.98	
Fractional currency .....	260.21	.....	911.90	
Deposits in national bank deposi- taries .....	30,659,565.32	.....	26,369,482.31	
Bonds and interest paid .....	37,533.21	.....	27,384.22	
		30,891,821.40		26,725,817.41
Aggregate .....		757,915,078.94		748,347,866.85
LIABILITIES.				
Agency account:				
Outstanding drafts and checks .....	2,014,992.83	.....	6,080,887.77	
Disbursing officers' balances .....	24,718,510.86	.....	32,300,452.41	
Post-Office Department account .....	5,805,621.79	.....	4,242,008.13	
Bank-note 5 per cent redemption fund .....	5,619,498.03	.....	4,906,866.81	
Other deposit and redemption accounts .....	1,803,180.96	.....	2,759,194.24	
		39,961,804.47		50,290,009.36
General account:				
Gold certificates .....	157,562,979.00	.....	152,486,429.00	
Silver certificates .....	301,539,751.00	.....	314,715,185.00	
Currency certificates .....	12,390,000.00	.....	23,780,000.00	
Treasury notes of 1890 .....		.....	50,228,417.00	
Balance .....	246,460,544.47	.....	156,847,826.49	
		717,953,274.47		698,057,857.49
Aggregate .....		757,915,078.94		748,347,866.85

**No. 10.—ASSETS AND LIABILITIES OF THE TREASURY, SEPTEMBER 30, 1890 AND 1891.**

	September 30, 1890.		September 30, 1891.	
<b>ASSETS.</b>				
<b>Gold:</b>				
Coin .....	\$246, 179, 011. 80		\$178, 631, 016. 26	
Bullion .....	59, 907, 459. 38		66, 343, 774. 68	
		\$306, 086, 471. 18		\$244, 974, 790. 94
<b>Silver:</b>				
Dollars .....	315, 495, 812. 00		348, 341, 193. 00	
Fractional coin .....	20, 563, 708. 87		16, 846, 619. 77	
Bullion .....	8, 485, 475. 81		41, 579, 253. 44	
Trade-dollar bars .....	5, 999, 537. 70		2, 394, 260. 04	
		350, 544, 534. 38		409, 161, 326. 25
<b>Paper:</b>				
United States notes .....	12, 765, 290. 20		19, 949, 814. 84	
Treasury notes of 1890 .....	962, 500. 00		7, 045, 902. 00	
National bank notes .....	4, 620, 511. 45		5, 695, 080. 48	
Gold certificates .....	16, 058, 780. 00		28, 332, 490. 00	
Silver certificates .....	1, 852, 364. 00		2, 920, 072. 00	
Currency certificates .....	180, 000. 00		1, 990, 000. 00	
		36, 439, 445. 65		65, 933, 359. 32
<b>Other:</b>				
Minor coin .....	204, 546. 58		364, 597. 23	
Fractional currency .....	598. 96		870. 70	
Deposits in national bank depos- itaries .....	30, 297, 111. 24		21, 137, 976. 79	
Bonds and interest paid .....	4, 270, 477. 62		95, 288. 66	
		34, 772, 734. 40		21, 598, 733. 38
<b>Aggregate .....</b>		<b>727, 843, 185. 61</b>		<b>741, 668, 209. 89</b>
<b>LIABILITIES.</b>				
<b>Agency account:</b>				
Outstanding drafts and checks ..	4, 371, 450. 60		6, 347, 503. 53	
Disbursing officers' balances .....	31, 567, 767. 89		30, 603, 560. 38	
Post-Office Department account ..	4, 814, 262. 69		2, 340, 357. 08	
Bank-note 5 per cent redemption fund .....	5, 396, 209. 00		5, 993, 703. 85	
Other deposit and redemption accounts .....	1, 997, 058. 38		1, 582, 368. 44	
		48, 146, 748. 56		46, 873, 493. 28
<b>General account:</b>				
Gold certificates .....	174, 163, 519. 00		140, 784, 059. 00	
Silver certificates .....	311, 173, 571. 00		324, 936, 559. 00	
Currency certificates .....	7, 170, 000. 00		19, 835, 000. 00	
Treasury notes of 1890 .....	8, 069, 000. 00		64, 251, 130. 00	
Balance .....	179, 120, 347. 05		144, 987, 968. 61	
		679, 696, 437. 05		694, 794, 716. 61
<b>Aggregate .....</b>		<b>727, 843, 185. 61</b>		<b>741, 668, 209. 89</b>

**No. 11.—UNAVAILABLE FUNDS OF THE GENERAL TREASURY AND OF THE POST-OFFICE DEPARTMENT.****GENERAL TREASURY.**

On deposit with the following States under the act of  
June 23, 1836:

Maine	\$955,838.25
New Hampshire	609,086.79
Vermont	609,086.79
Massachusetts	1,338,173.58
Connecticut	784,670.60
Rhode Island	382,335.30
New York	4,014,520.71
Pennsylvania	2,867,514.78
New Jersey	784,670.60
Ohio	2,007,260.34
Indiana	880,254.44
Illinois	477,919.14
Michigan	286,751.49
Delaware	286,751.49
Maryland	955,838.25
Virginia	2,198,427.99
North Carolina	1,433,757.39
South Carolina	1,051,422.09
Georgia	1,051,422.09
Alabama	609,086.79
Louisiana	477,919.14
Mississippi	382,335.30
Tennessee	1,433,757.39
Kentucky	1,433,757.39
Missouri	382,335.30
Arkansas	286,751.49

Total on deposit with the States		\$28,101,644.91
Deficits and defalcations:		
Subtreasuries:		
Defalcation, subtreasury United States, New Orleans, 1867, May & Whitaker	675,325.22	
subtreasury United States, New Orleans, 1867, May property	5,566.81	
Deficit, subtreasury United States, New Orleans, 1885	20,959.81	
		\$701,851.34
Mints and assay offices:		
Deficits and defalcations, branch mint United States, San Francisco, 1857 to 1869	413,557.96	
Defalcation, branch mint United States, Dahlonega, 1861	27,950.03	
branch mint United States, Charlotte, 1861	32,000.00	
United States assay office, Boisé City, 1885, N. H. Camp's account	11,611.03	
		485,119.02
National bank depositaries:		
Failure, Venango National Bank of Franklin, Pa.	181,377.51	
First National Bank of Selma, Ala.	33,383.87	
		214,761.38
Depositories United States:		
Defalcation, depository United States, Galveston, 1861	778.66	
depository United States, Baltimore, 1866	547.50	
depository United States, Pittsburg, 1867	2,126.11	
Deficit, depository United States, Santa Fé, 1866, short in remittance	249.90	
		3,702.17
Total deficits and defalcations		1,405,433.91
Total general Treasury		29,507,078.82

**POST-OFFICE DEPARTMENT.**

Defalcation, subtreasury United States, New Orleans, 1861	31,164.44	
depository United States, Savannah, 1861	205.76	
depository United States, Galveston, 1861	83.36	
depository United States, Little Rock, 1861	5,823.50	
		37,277.06
Aggregate		29,544,355.88

## REPORT ON THE FINANCES.

**No. 12.—FRACTIONAL SILVER COIN OF EACH DENOMINATION IN EACH OFFICE OF THE TREASURY AND MINT, JUNE 30, 1891.**

Office.	Fifty cents.	Twenty-five cents.	Twenty cents.	Ten cents.	Five cents.	Three cents.	Unassorted.
<b>TREASURY.</b>							
Washington .....	\$1,339,460.00	\$163,710.00	\$0.20	\$3,110.00	\$5.50		\$16,995.00
Baltimore .....	231,700.00	20,050.00		1,250.00		\$30.00	8,100.70
Boston .....	188,479.00	133,950.00		1,398.90			16,432.30
Chicago .....	656,000.00	137,000.00		2,000.00			2,200.00
Cincinnati .....	48,124.00	84,250.00		16,000.00			565.00
New Orleans .....	116,280.00	88,720.00		4,470.00			192.31
New York .....	8,581,000.00	264,000.00					137,970.84
Philadelphia .....	22,000.00	19,000.00	100.00		300.00	30.00	54,655.29
San Francisco .....	5,709,386.00	237,817.75	419.20	19,871.00	3,904.90	15.00	38.00
St. Louis .....	665,050.00	123,850.00		11,700.00			3,343.91
<b>MINT.</b>							
Carson City .....		4,191.75		228.50		.03	
New Orleans .....							.74
Philadelphia .....	11,200.00	38,700.00		3,575.10	.05		
San Francisco .....		56,084.00		7,580.00			.31
Helena .....							27.39
New York .....	8.00	49.50		1.80			
St. Louis .....							5.20
In transit .....	188,409.00	135,708.50	922.40	36,364.50	6,152.20	315.45	30.58
Total .....	17,757,096.00	1,512,081.50	1,441.80	107,549.80	10,362.65	390.48	240,557.57

**No. 13.—MINOR COIN OF EACH DENOMINATION IN EACH OFFICE OF THE TREASURY AND MINT, JUNE 30, 1891.**

Office.	Five cents.	Three cents.	Two cents.	One cent.	Unassorted.	Total.
<b>TREASURY.</b>						
Washington .....	\$5,966.00	\$180.00	\$30.00	\$2,090.00	\$2,703.02	\$10,969.92
Baltimore .....	1,800.00	420.00	90.00	1,595.00	387.64	4,292.64
Boston .....	810.00	519.00	175.00	417.00	668.33	2,589.33
Chicago .....	19,750.00	300.00	60.00	25,760.00	1,860.80	47,730.80
Cincinnati .....	10,189.90	30.00	44.00	4,509.00	22.85	14,795.75
New Orleans .....	1,900.00	51.00	42.50	341.63		2,335.13
New York .....	80,437.00	1,140.00	770.00	74,670.00	2,542.92	159,559.92
Philadelphia .....	14,050.00	690.00	260.00	14,800.00	3,724.64	33,524.64
San Francisco .....	6,597.45	943.23	119.63	3,569.49		11,229.80
St. Louis .....	7,850.00	90.00	60.00	2,800.00	289.19	11,089.19
<b>MINT.</b>						
Philadelphia .....					29,918.49	29,918.49
Denver .....					.97	.97
New York .....					.92	.92
St. Louis .....					1.48	1.48
Total .....	149,350.35	4,863.23	1,651.13	130,552.12	42,122.15	328,038.98

**No. 14.—RECONCILIATION OF THE SEVERAL ACCOUNTS AND STATEMENTS OF CASH  
IN THE TREASURY, JUNE 30, 1891.**

Cash in the Treasury, as shown in the monthly debt statement.....	\$694,083,839.83
Add amount on deposit, Treasurer's agency account, as known to the Treasurer June 30, not covered into the Treasury by warrant.....	51,265,911.80
Aggregate assets, including certificates held in the cash, as shown in the published monthly statement of assets and liabilities.....	745,349,751.63
Add receipts prior to July 1 not yet reported to the Treasurer:	
Treasury offices.....	\$1,190,704.35
National bank depositaries.....	1,795,884.15
For certificates of deposit, act of June 8, 1872.....	990,000.00
For gold certificates, series of 1888.....	30,000.00
	4,006,588.50
	749,356,340.13
Deduct excess of disbursements over receipts, agency account, prior to July 1, not yet reported.....	975,902.44
And unavailable funds treated in the monthly statement of assets and liabilities as cash.....	32,570.84
	1,008,473.28
Aggregate available assets, as stated in this report.....	748,347,866.85
Deduct amount on deposit, agency account, as finally ascertained.....	50,290,009.98
Available funds, general account, as stated in this report.....	698,057,857.49
Add unavailable funds.....	1,405,433.91
Balance, general account, as shown by the Treasurer's books.....	699,463,291.40
Deduct receipts prior to July 1 not yet covered by warrant:	
Washington.....	36,914.81
Baltimore.....	25.48
New York.....	823,189.42
Philadelphia.....	196,028.58
Boston.....	2,284.38
Cincinnati.....	2,878.81
Chicago.....	59,153.80
St. Louis.....	7,143.38
New Orleans.....	10,874.38
San Francisco.....	78,410.35
National bank depositaries.....	125,700.32
	1,342,603.71
Balance of covered moneys, general account.....	698,120,687.69
Add amount on deposit with the States, not borne on the Treasurer's books.....	28,101,644.91
Balance standing charged to the Treasurer on the Register of the Treasury's books....	726,222,332.60

**No. 15.—SEMI-ANNUAL\* DUTY ASSESSED UPON AND COLLECTED FROM NATIONAL BANKS, BY FISCAL YEARS.**

Fiscal year.	On circulation.	On deposits.	On capital.	Total.
1864.....	\$53,193.32	\$95,911.87	\$18,422.07	\$167,527.26
1865.....	733,247.59	1,087,530.86	133,251.15	1,954,029.60
1866.....	2,106,735.30	2,633,102.77	406,947.74	5,146,835.81
1867.....	2,868,636.78	2,650,180.09	321,881.36	5,840,698.23
1868.....	2,946,343.07	2,564,143.44	306,781.67	5,817,268.18
1869.....	2,957,416.73	2,614,553.58	312,918.68	5,884,888.99
1870.....	2,949,744.13	2,614,767.61	375,962.26	5,940,474.00
1871.....	2,987,021.69	2,802,840.85	385,292.13	6,175,154.67
1872.....	3,193,570.03	3,120,984.37	389,356.27	6,703,910.67
1873.....	3,353,186.13	3,196,569.29	454,891.51	7,004,646.93
1874.....	3,404,483.11	3,209,967.72	469,048.02	7,083,498.85
1875.....	3,283,450.89	3,514,265.39	507,417.76	7,305,134.04
1876.....	3,091,795.76	3,505,129.64	632,296.16	7,229,221.56
1877.....	2,900,957.53	3,451,965.38	660,784.90	7,013,707.81
1878.....	2,948,047.08	3,273,111.74	560,296.83	6,781,455.65
1879.....	3,009,647.16	3,309,668.90	401,920.61	6,721,236.67
1880.....	3,153,635.63	4,058,710.61	379,424.19	7,591,770.43
1881.....	3,121,374.33	4,940,945.12	431,233.10	8,493,552.55
1882.....	3,190,981.98	5,521,927.47	437,774.90	9,150,684.35
1883.....	3,132,006.73	2,773,790.46	269,976.43	6,175,773.62
1884.....	3,024,668.24			3,024,668.24
1885.....	2,794,584.01			2,794,584.01
1886.....	2,592,021.33			2,592,021.33
1887.....	2,044,922.75			2,044,922.75
1888.....	1,616,127.53			1,616,127.53
1889.....	1,410,331.84			1,410,331.84
1890.....	1,254,839.65			1,254,839.65
1891.....	1,216,104.72			1,216,104.72
Total.....	71,339,125.04	60,940,067.16	7,855,887.74	140,135,079.94

**No. 16.—UNITED STATES BONDS OF EACH LOAN HELD IN TRUST FOR NATIONAL BANKS, JUNE 30, 1890 AND 1891, AND CHANGES DURING THE FISCAL YEAR.**

Account.	Bonds issued to Pacific railroads (6 per cent).	Funded loan of 1891 (4½ per cent).	Funded loan of 1907 (4 per cent).	Total.
Bonds held in trust June 30, 1890:				
For circulation.....	\$4, 913, 000	\$39, 486, 750	\$100, 828, 550	\$145, 228, 300
For public moneys.....	1, 175, 000	6, 874, 500	21, 663, 500	29, 713, 000
Total .....	6, 088, 000	46, 361, 250	122, 492, 050	174, 941, 300
Deposited and withdrawn during fiscal year:				
For circulation—				
Deposited.....	3, 189, 000	1, 011, 800	15, 063, 250	19, 264, 050
Withdrawn.....	145, 000	17, 932, 600	3, 905, 850	21, 983, 450
For public moneys—				
Deposited.....	1, 038, 000	.....	1, 797, 000	2, 835, 000
Withdrawn.....	100, 000	3, 521, 500	2, 577, 000	6, 198, 500
Bonds held in trust June 30, 1891:				
For circulation.....	7, 957, 000	22, 565, 950	111, 985, 950	142, 508, 900
For public moneys.....	2, 113, 000	3, 353, 000	20, 883, 500	26, 349, 500
Total .....	10, 070, 000	25, 918, 950	132, 869, 450	168, 858, 400

**No. 17.—RECEIPTS AND DISBURSEMENTS OF PUBLIC MONEYS THROUGH NATIONAL BANK DEPOSITARIES, BY FISCAL YEARS.**

Fiscal year.	Receipts.	Funds transferred to depositary banks.	Funds transferred to Treasury by depositary banks.	Drafts drawn on depositary banks.	Balance.
1864 .....	\$153, 395, 108. 71	\$316, 000. 00	\$85, 507, 674. 08	\$28, 726, 695. 88	\$30, 976, 738. 75
1865 .....	987, 564, 639. 14	8, 110, 294. 70	583, 697, 912. 72	415, 887, 767. 81	36, 065, 992. 06
1866 .....	497, 566, 676. 42	13, 523, 972. 62	363, 085, 565. 65	149, 772, 756. 11	34, 298, 319. 34
1867 .....	351, 737, 083. 83	8, 405, 903. 63	331, 039, 872. 57	37, 218, 612. 76	26, 182, 821. 47
1868 .....	225, 244, 144. 75	9, 404, 392. 00	215, 311, 460. 69	22, 218, 187. 92	23, 301, 709. 61
1869 .....	105, 160, 573. 67	10, 052, 199. 44	114, 748, 877. 24	14, 890, 463. 75	8, 875, 141. 73
1870 .....	120, 084, 041. 79	2, 466, 521. 06	111, 123, 926. 18	11, 818, 228. 61	8, 483, 549. 79
1871 .....	99, 299, 840. 85	2, 633, 129. 45	89, 428, 544. 04	13, 790, 961. 01	7, 197, 015. 04
1872 .....	106, 104, 855. 16	3, 050, 444. 05	94, 938, 603. 76	13, 635, 837. 49	7, 777, 873. 00
1873 .....	169, 602, 743. 98	9, 004, 842. 49	108, 089, 786. 76	16, 110, 519. 07	62, 185, 153. 64
1874 .....	91, 108, 846. 70	2, 729, 958. 81	134, 869, 112. 57	13, 364, 554. 52	7, 790, 292. 06
1875 .....	98, 228, 249. 53	1, 737, 445. 60	82, 184, 304. 05	13, 657, 678. 25	11, 914, 004. 89
1876 .....	97, 402, 227. 57	2, 445, 451. 49	89, 981, 146. 99	13, 909, 616. 83	7, 870, 920. 13
1877 .....	106, 470, 261. 22	2, 353, 196. 29	94, 276, 400. 35	14, 862, 200. 88	7, 555, 776. 41
1878 .....	99, 781, 053. 48	2, 385, 920. 38	90, 177, 963. 35	12, 606, 870. 60	6, 937, 916. 32
1879 .....	109, 397, 525. 67	6, 890, 489. 06	100, 498, 469. 29	15, 544, 058. 34	7, 183, 403. 42
1880 .....	119, 493, 171. 94	6, 489, 634. 17	109, 641, 232. 64	15, 525, 023. 03	7, 999, 953. 86
1881 .....	131, 820, 002. 20	5, 646, 092. 46	118, 143, 724. 91	18, 388, 772. 82	8, 933, 550. 79
1882 .....	143, 261, 541. 41	5, 256, 574. 29	129, 131, 305. 07	18, 709, 928. 56	9, 610, 432. 86
1883 .....	145, 974, 256. 86	5, 292, 840. 22	132, 075, 358. 80	18, 771, 472. 81	10, 030, 698. 33
1884 .....	129, 100, 449. 35	5, 501, 161. 18	116, 227, 722. 17	17, 688, 442. 52	10, 716, 144. 17
1885 .....	119, 056, 058. 94	4, 798, 782. 35	105, 952, 609. 09	17, 633, 235. 03	10, 985, 141. 34
1886 .....	123, 592, 221. 68	8, 786, 546. 55	112, 862, 815. 24	16, 464, 462. 15	14, 036, 632. 18
1887 .....	128, 482, 769. 20	11, 476, 372. 92	118, 372, 954. 27	16, 432, 743. 24	19, 190, 076. 79
1888 .....	132, 591, 946. 77	10, 082, 442. 39	161, 168, 708. 67	15, 782, 267. 54	54, 913, 489. 74
1889 .....	139, 316, 214. 49	20, 723, 547. 15	152, 338, 700. 22	19, 309, 039. 25	43, 305, 511. 91
1890 .....	147, 761, 566. 81	20, 725, 150. 91	163, 808, 952. 13	20, 548, 812. 80	26, 994, 464. 70
1891 .....	152, 389, 837. 70	21, 364, 103. 93	154, 461, 345. 29	23, 386, 731. 39	22, 900, 329. 65
Total...	5, 030, 987, 909. 82	281, 713, 409. 59	4, 263, 145, 048. 79	1, 026, 655, 940. 97	.....



**No. 18.—NUMBER OF NATIONAL BANKS AND OF NATIONAL BANK DEPOSITARIES AND AMOUNT OF BONDS HELD FOR THEM AT THE CLOSE OF EACH FISCAL YEAR.**

Fiscal year.	Number of banks.	Number of depositaries.	Bonds held to secure circulation.	Bonds held to secure public funds.	Total of bonds held.
1863.....	26	.....	\$1,185,750		\$1,185,750
1864.....	467	204	44,266,900		74,276,650
1865.....	1,294	330	235,989,700	\$30,009,750	268,697,200
1866.....	1,634	382	327,310,350	32,707,500	365,487,850
1867.....	1,636	385	340,607,500	38,177,950	379,785,450
1868.....	1,640	370	341,495,900	38,517,950	380,013,850
1869.....	1,619	276	342,851,600	25,423,350	368,274,950
1870.....	1,612	148	342,278,550	16,072,500	358,351,050
1871.....	1,723	159	359,885,550	15,536,500	375,422,050
1872.....	1,853	163	380,440,700	15,329,000	395,769,700
1873.....	1,968	158	390,410,550	15,210,000	405,620,550
1874.....	1,983	154	391,171,200	15,390,200	406,561,400
1875.....	2,076	145	376,314,500	14,547,200	390,861,700
1876.....	2,091	143	341,394,750	14,578,000	355,972,750
1877.....	2,078	145	338,713,600	15,377,000	354,090,600
1878.....	2,056	124	349,546,400	13,858,000	363,404,400
1879.....	2,048	127	354,254,600	14,421,400	368,676,000
1880.....	2,076	131	361,652,050	14,777,000	376,429,050
1881.....	2,115	130	360,505,900	15,295,500	375,801,400
1882.....	2,239	134	360,722,700	15,925,000	376,647,700
1883.....	2,417	140	356,596,500	17,116,000	373,712,500
1884.....	2,625	135	334,147,850	17,060,000	351,207,850
1885.....	2,689	132	312,145,200	17,607,000	329,752,200
1886.....	2,809	160	275,974,800	19,659,900	295,634,700
1887.....	3,014	200	191,966,700	26,485,500	218,452,200
1888.....	3,128	290	178,312,650	56,128,000	234,440,650
1889.....	3,262	270	148,121,450	45,222,000	193,343,450
1890.....	3,508	205	145,228,300	29,713,000	174,941,300
1891.....	3,675	185	142,508,900	26,349,500	168,858,400

**No. 19.—BONDS HELD FOR THE SINKING FUNDS OF THE PACIFIC RAILROAD COMPANIES AT THE CLOSE OF EACH FISCAL YEAR.**

Year.	Funded loan of 1907 (4 per cent).	Bonds issued to Pacific railroads (6 per cent).	First mortgage bonds of Pacific railroads (6 per cent).	Total.
<b>UNION PACIFIC.</b>				
1881 to 1884.....	\$32,650	\$361,000		\$393,650
1885.....	3,123,650	361,000		3,484,650
1886.....	4,218,650	361,000		4,579,650
1887.....	4,478,650	1,043,000	\$360,000	5,881,650
1888.....	4,478,650	1,043,000	1,195,000	6,716,650
1889.....	4,478,650	1,043,000	2,018,000	7,539,650
1890.....	2,908,250	1,043,000	4,666,500	8,617,750
1891.....		1,043,000	8,906,500	9,949,500
<b>CENTRAL PACIFIC.</b>				
1881 to 1886.....		444,000		444,000
1887.....		2,548,000	42,000	2,590,000
1888.....		2,548,000	352,000	2,900,000
1889.....		2,548,000	666,000	3,214,000
1890.....		2,548,000	1,009,000	3,557,000
1891.....		2,548,000	1,435,000	3,983,000

**No. 20.**—RECEIPTS AND DISBURSEMENTS OF THE SEVERAL KINDS OF MONEY AT THE TREASURY OFFICES, ON ALL ACCOUNTS, FOR THE FISCAL YEAR 1891.

Kind.	Washington.	Baltimore.	New York.	Philadelphia.	Boston.
<b>RECEIPTS.</b>					
Gold coin .....	\$649,258	\$4,386,989	\$87,259,599	\$25,281,137	\$2,370,179
Standard silver dollars .....	1,697,618	1,172,213	8,281,750	4,159,520	3,214,017
Fractional silver coin .....	1,444,521	1,287,239	9,641,038	2,771,685	1,717,784
United States notes .....	166,829,858	11,847,120	87,456,095	25,206,722	20,621,357
Treasury notes of 1890 .....	52,820,057	1,124,453	84,859,346	2,567,868	953,766
National bank notes .....	66,705,602	415,110	3,097,764	1,045,066	1,467,537
Gold certificates .....	102,804,758	5,525,255	567,272,800	46,112,200	16,365,510
Silver certificates .....	157,852,972	6,121,886	80,364,172	17,069,492	17,040,877
<b>Total .....</b>	<b>550,804,644</b>	<b>31,880,245</b>	<b>928,233,164</b>	<b>124,213,690</b>	<b>63,751,027</b>
<b>DISBURSEMENTS.</b>					
Gold coin .....	391,028	4,514,447	156,500,314	34,419,726	4,267,729
Standard silver dollars .....	1,515,388	1,100,600	5,586,031	2,281,915	3,569,118
Fractional silver coin .....	1,970,951	1,467,262	9,793,889	3,262,411	1,841,488
United States notes .....	171,946,376	11,516,493	80,763,662	24,730,610	20,390,937
Treasury notes of 1890 .....	52,564,921	1,111,254	76,300,199	2,463,989	947,078
National bank notes .....	65,366,692	418,607	3,097,000	1,048,000	1,476,000
Gold certificates .....	102,257,738	5,795,905	562,283,550	45,706,510	18,697,610
Silver certificates .....	158,591,118	6,103,880	78,203,742	16,789,015	16,626,990
<b>Total .....</b>	<b>554,604,212</b>	<b>32,028,448</b>	<b>972,528,367</b>	<b>130,702,176</b>	<b>67,816,950</b>

Kind.	Cincinnati.	Chicago.	St. Louis.	New Orleans.	San Francisco.
<b>RECEIPTS.</b>					
Gold coin .....	\$1,017,912	\$4,287,218	\$713,335	\$9,800,368	\$30,924,829
Standard silver dollars .....	3,106,566	5,252,710	4,634,323	3,458,452	2,632,185
Fractional silver coin .....	1,080,868	2,542,614	1,583,092	831,836	1,469,404
United States notes .....	7,662,345	21,352,041	15,070,253	10,240,576	521,456
Treasury notes of 1890 .....	403,550	863,000	794,870	1,126,343	18,175
National bank notes .....	1,340,309	1,928,492	876,930	850,011	281,400
Gold certificates .....	837,340	11,104,143	2,608,550	5,030,130	9,165,530
Silver certificates .....	4,858,124	18,382,407	12,996,420	5,426,979	450,225
<b>Total .....</b>	<b>20,307,074</b>	<b>65,712,625</b>	<b>39,877,753</b>	<b>36,764,695</b>	<b>45,483,264</b>
<b>DISBURSEMENTS.</b>					
Gold coin .....	230,750	6,773,467	495,850	13,135,595	28,695,388
Standard silver dollars .....	2,345,996	5,064,886	4,155,356	153,098	341,475
Fractional silver coin .....	1,307,184	2,847,100	1,875,914	918,718	1,934,171
United States notes .....	8,391,025	21,457,310	16,363,521	10,438,945	531,313
Treasury notes of 1890 .....	403,550	863,000	794,870	965,867	16,275
National bank notes .....	1,332,044	1,925,907	877,000	850,000	270,000
Gold certificates .....	825,030	7,266,623	3,272,280	5,809,100	9,197,130
Silver certificates .....	4,698,957	17,618,719	12,813,354	5,585,768	340,305
<b>Total .....</b>	<b>19,534,536</b>	<b>64,417,012</b>	<b>40,648,145</b>	<b>37,857,691</b>	<b>41,326,057</b>

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<b>AGGREGATE.</b>				
Gold coin .....	\$166,690,824	\$249,424,294		\$82,733,470
Standard silver dollars .....	37,609,354	26,714,463	\$10,894,891	
Fractional silver coin .....	24,390,681	27,219,068		2,828,387
United States notes .....	367,407,803	366,530,192	877,611	
Treasury notes of 1890 .....	145,531,408	136,431,003	9,100,405	
National bank notes .....	78,008,341	76,661,250	1,347,091	
Gold certificates .....	766,826,216	761,111,476	5,714,740	
Silver certificates .....	320,563,554	317,371,848	3,191,706	
<b>Total .....</b>	<b>1,907,028,181</b>	<b>1,961,463,594</b>	<b>31,126,444</b>	<b>85,561,857</b>

**No. 21.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK, ON EXCHANGE ACCOUNT, DURING THE SIX MONTHS ENDING WITH JUNE, 1891.**

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>January.</i>				
Gold coin .....	\$1,657,249	\$4,685,651		\$3,028,402
Standard silver dollars .....	3,409	109,941		106,532
Fractional silver coin .....	10	452,327		452,317
United States notes .....	2,152,050	25,700	\$2,126,350	
Treasury notes of 1890 .....	2,058,040	85,007	1,973,033	
National bank notes .....	48,845		48,845	
Gold certificates .....	2,919,060	8,857,903		5,938,843
Silver certificates .....	5,396,327	18,461	5,377,866	
<b>Total .....</b>	<b>14,234,990</b>	<b>14,234,990</b>	<b>9,526,094</b>	<b>9,526,094</b>
<i>February.</i>				
Gold coin .....	1,404,287	7,737,450		6,333,163
Standard silver dollars .....	2,768	115,355		112,587
Fractional silver coin .....	10	463,987		463,977
United States notes .....	1,001,600	153,900	847,700	
Treasury notes of 1890 .....	386,255	608,509		222,254
National bank notes .....	43,850		43,850	
Gold certificates .....	8,960,664	3,207,064	5,753,600	
Silver certificates .....	1,455,704	968,873	486,831	
<b>Total .....</b>	<b>13,255,138</b>	<b>13,255,138</b>	<b>7,131,981</b>	<b>7,131,981</b>
<i>March.</i>				
Gold coin .....	1,954,628	9,325,781		7,371,153
Standard silver dollars .....	2,278	158,930		156,652
Fractional silver coin .....	62	607,468		607,406
United States notes .....	712,495	216,050	496,445	
Treasury notes of 1890 .....	765,490	626,018	139,472	
National bank notes .....	49,215		49,215	
Gold certificates .....	10,628,840	2,079,184	8,549,656	
Silver certificates .....	348,400	1,447,977		1,099,577
<b>Total .....</b>	<b>14,461,408</b>	<b>14,461,408</b>	<b>9,234,788</b>	<b>9,234,788</b>
<i>April.</i>				
Gold coin .....	1,601,288	16,763,903		15,162,615
Standard silver dollars .....	5,095	165,810		160,715
Fractional silver coin .....	13	666,029		666,016
United States notes .....	726,240	347,800	378,440	
Treasury notes of 1890 .....	632,560	362,914	269,646	
National bank notes .....	56,110		56,110	
Gold certificates .....	17,597,845	2,292,697	15,305,148	
Silver certificates .....	432,985	452,983		19,998
<b>Total .....</b>	<b>21,052,136</b>	<b>21,052,136</b>	<b>16,000,344</b>	<b>16,000,344</b>
<i>May.</i>				
Gold coin .....	4,600,073	34,813,228		30,213,155
Standard silver dollars .....	2,872	182,335		179,463
Fractional silver coin .....	13	565,579		565,566
United States notes .....	2,707,770	48,000	2,659,770	
Treasury notes of 1890 .....	1,240,230	88,514	1,151,716	
National bank notes .....	59,340		59,340	
Gold certificates .....	31,980,773	5,162,130	26,818,643	
Silver certificates .....	571,211	302,496	268,715	
<b>Total .....</b>	<b>41,162,282</b>	<b>41,162,282</b>	<b>30,958,184</b>	<b>30,958,184</b>
<i>June.</i>				
Gold coin .....	2,475,264	19,096,096		16,620,832
Standard silver dollars .....	4,024	152,265		148,241
Fractional silver coin .....	13	573,831		573,818
United States notes .....	3,967,810	2,592,800	1,375,010	
Treasury notes of 1890 .....	2,454,670	1,445,705	1,008,965	
National bank notes .....	54,685		54,685	
Gold certificates .....	13,705,495	2,876,312	10,829,183	
Silver certificates .....	4,150,041	74,993	4,075,048	
<b>Total .....</b>	<b>26,812,002</b>	<b>26,812,002</b>	<b>17,342,891</b>	<b>17,342,891</b>

**No. 22.—RECEIPTS AND DISBURSEMENTS OF ALL KINDS OF MONEY AT THE SUB-TREASURY IN NEW YORK, ON ALL ACCOUNTS SAVE EXCHANGE, DURING THE SIX MONTHS ENDING WITH JUNE, 1891.**

Kind.	Receipts.	Disbursements.	Gain.	Loss.
<i>January.</i>				
Gold coin .....	\$4,991,014	\$43,320	\$4,947,694	.....
Standard silver dollars .....	997,279	71,117	926,162	.....
Fractional silver coin .....	871,395	85,992	785,403	.....
United States notes .....	7,801,653	7,436,541	315,112	.....
Treasury notes of 1890 .....	3,691,539	5,184,508	.....	\$1,492,969
National-bank notes .....	238,183	286,000	.....	47,817
Gold certificates .....	36,689,114	41,546,811	.....	4,857,697
Silver certificates .....	5,976,622	10,451,111	.....	4,474,489
Total .....	61,256,799	65,155,400	6,974,371	10,872,972
<i>February.</i>				
Gold coin .....	6,227,138	23,385	6,203,753	.....
Standard silver dollars .....	649,885	117,833	532,052	.....
Fractional silver coin .....	729,825	118,257	611,568	.....
United States notes .....	4,802,274	4,848,117	.....	45,843
Treasury notes of 1890 .....	5,532,500	4,825,593	706,907	.....
National-bank notes .....	193,710	233,000	.....	39,290
Gold certificates .....	26,195,630	26,535,802	.....	340,172
Silver certificates .....	5,830,253	6,697,618	.....	867,365
Total .....	50,161,215	43,399,605	8,054,280	1,292,670
<i>March.</i>				
Gold coin .....	3,706,572	19,640	3,686,932	.....
Standard silver dollars .....	620,448	146,843	473,605	.....
Fractional silver coin .....	766,953	148,195	618,758	.....
United States notes .....	3,168,720	4,631,994	.....	1,463,274
Treasury notes of 1890 .....	7,156,270	7,350,079	.....	193,809
National-bank notes .....	152,243	209,000	.....	56,757
Gold certificates .....	30,310,334	40,516,138	.....	10,205,804
Silver certificates .....	7,389,492	6,630,427	759,065	.....
Total .....	53,271,032	59,652,316	5,538,360	11,019,644
<i>April.</i>				
Gold coin .....	2,236,648	23,490	2,213,158	.....
Standard silver dollars .....	614,154	124,250	489,904	.....
Fractional silver coin .....	883,831	180,838	702,993	.....
United States notes .....	4,261,211	4,045,902	215,309	.....
Treasury notes of 1890 .....	8,323,826	6,680,754	1,643,072	.....
National-bank notes .....	179,730	240,000	.....	60,270
Gold certificates .....	33,019,060	44,539,358	.....	11,520,298
Silver certificates .....	6,504,621	6,313,646	190,975	.....
Total .....	56,023,081	62,148,238	5,455,411	11,580,568
<i>May.</i>				
Gold coin .....	2,581,384	41,570	2,539,814	.....
Standard silver dollars .....	567,290	141,493	425,797	.....
Fractional silver coin .....	830,084	266,842	563,242	.....
United States notes .....	9,464,661	8,392,639	1,072,022	.....
Treasury notes of 1890 .....	7,882,545	6,406,639	1,475,856	.....
National-bank notes .....	166,448	227,000	.....	60,552
Gold certificates .....	19,903,306	37,677,569	.....	17,774,263
Silver certificates .....	9,777,519	9,662,468	115,051	.....
Total .....	51,173,237	62,816,270	6,191,782	17,834,815
<i>June.</i>				
Gold coin .....	3,614,698	39,290	3,575,408	.....
Standard silver dollars .....	606,050	131,454	474,596	.....
Fractional silver coin .....	864,545	324,430	540,115	.....
United States notes .....	18,437,561	16,247,404	2,190,097	.....
Treasury notes of 1890 .....	11,906,801	10,438,134	1,468,667	.....
National-bank notes .....	197,947	246,000	.....	48,053
Gold certificates .....	21,417,684	39,667,977	.....	18,250,293
Silver certificates .....	8,095,959	10,482,942	.....	2,386,983
Total .....	65,141,245	77,577,691	8,248,883	20,685,329

**No. 23.—MONTHLY RECEIPTS FROM CUSTOMS AT NEW YORK FROM APRIL, 1878,  
AND PERCENTAGE OF EACH KIND OF MONEY RECEIVED.**

Month.	Receipts.	Gold coin.	Silver coin.	Gold certifi- cates.	Silver certifi- cates.	United States notes.	Treasury notes of 1890.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1878—April (18 to 30) .....	\$3,054,364	0.6	0.1	95.4	2.6	1.3	.....
May .....	6,617,137	6.2	0.8	75.7	15.8	1.5	.....
June .....	6,065,828	5.4	0.1	60.1	32.6	1.8	.....
Total .....	15,737,329	4.8	0.4	73.3	19.9	1.6	.....
July .....	8,201,698	4.6	0.1	65.0	29.1	1.2	.....
August .....	10,249,459	4.3	0.3	71.0	23.5	0.9	.....
September .....	9,199,455	4.7	0.3	75.1	18.2	1.3	.....
October .....	8,387,976	5.2	0.4	64.6	28.6	1.2	.....
November .....	6,824,556	5.9	0.3	63.7	28.6	1.5	.....
December .....	6,264,674	60.3	0.3	13.1	24.9	1.4	.....
Total .....	49,127,818	12.0	0.3	61.3	25.2	1.2	.....
1879—January .....	7,659,000	6.1	0.1	3.9	20.4	69.5	.....
February .....	8,236,000	2.2	0.3	0.5	6.1	90.9	.....
March .....	9,359,000	0.6	0.2	0.1	2.7	96.4	.....
April .....	8,190,000	1.3	0.1	0.2	3.3	95.1	.....
May .....	7,584,000	0.9	0.2	0.1	4.7	94.1	.....
June .....	7,208,000	0.6	0.2	.....	6.2	93.0	.....
Total .....	48,216,000	1.9	0.2	0.8	7.0	90.1	.....
July .....	9,335,000	0.3	0.1	.....	15.1	84.5	.....
August .....	10,565,000	0.4	0.3	.....	18.6	80.7	.....
September .....	11,472,000	0.5	0.2	.....	20.8	78.5	.....
October .....	10,979,000	19.5	0.1	.....	21.8	58.6	.....
November .....	8,467,000	46.4	0.2	1.9	27.4	24.1	.....
December .....	8,175,000	66.9	0.2	.....	23.4	9.5	.....
Total .....	58,993,000	19.8	0.2	0.3	21.0	58.7	.....
1880—January .....	11,969,000	68.3	0.2	.....	16.5	15.0	.....
February .....	12,258,000	63.2	0.1	.....	21.8	14.9	.....
March .....	14,477,000	69.0	0.1	.....	24.9	6.0	.....
April .....	11,818,000	62.2	0.1	.....	29.7	8.0	.....
May .....	9,852,000	52.1	0.2	.....	27.1	20.6	.....
June .....	10,701,000	48.8	0.1	.....	32.9	18.2	.....
Total .....	71,075,000	61.4	0.1	.....	25.3	13.2	.....
July .....	13,301,000	57.7	0.1	.....	31.4	10.8	.....
August .....	14,403,000	55.9	0.1	.....	37.8	6.2	.....
September .....	12,859,000	49.9	0.1	.....	44.6	5.4	.....
October .....	10,575,000	42.4	0.1	.....	51.9	5.6	.....
November .....	9,081,000	45.0	0.1	.....	50.0	4.9	.....
December .....	9,234,000	46.2	0.2	.....	47.8	5.8	.....
Total .....	69,453,000	50.4	0.1	.....	42.9	6.6	.....
1881—January .....	10,573,000	47.5	0.1	.....	45.1	7.3	.....
February .....	11,221,000	44.5	0.1	.....	44.1	11.3	.....
March .....	13,196,000	47.6	0.1	.....	47.1	5.2	.....
April .....	11,684,000	44.5	0.1	.....	51.5	3.9	.....
May .....	11,051,000	45.9	0.1	.....	50.9	3.1	.....
June .....	11,013,000	39.3	0.1	.....	57.0	3.6	.....
Total .....	68,738,000	45.0	0.1	.....	49.3	5.6	.....
July .....	12,082,000	38.8	0.1	.....	57.9	3.2	.....
August .....	15,206,000	43.5	0.1	.....	52.8	3.6	.....
September .....	14,108,000	37.1	0.1	.....	60.7	2.1	.....
October .....	13,019,000	35.8	0.1	.....	62.1	2.0	.....
November .....	9,718,000	62.9	0.1	.....	33.8	3.2	.....
December .....	10,973,000	77.1	0.1	.....	18.7	4.1	.....
Total .....	75,106,000	47.6	0.1	.....	49.3	3.0	.....
1882—January .....	13,393,000	72.9	0.1	.....	20.3	6.7	.....
February .....	13,589,000	66.5	0.1	.....	24.8	8.6	.....
March .....	14,000,000	75.6	0.1	.....	19.8	4.5	.....
April .....	10,528,000	73.5	0.2	.....	22.2	4.1	.....
May .....	11,986,000	70.7	0.2	.....	23.4	5.7	.....
June .....	11,434,000	68.7	0.1	.....	23.4	7.8	.....
Total .....	74,930,000	72.9	0.1	.....	21.2	5.8	.....

## No. 23.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certificates.	Silver certificates.	United States notes.	Treasury notes of 1890.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1882—July .....	\$13,730,000	66.5	0.1	.....	24.8	8.6	.....
August .....	16,487,000	46.1	0.1	.....	48.2	5.6	.....
September .....	14,695,000	38.8	0.1	.....	55.5	5.6	.....
October .....	13,101,000	18.2	0.1	42.2	32.1	7.4	.....
November .....	9,939,000	10.3	0.1	63.9	16.2	9.5	.....
December .....	10,381,000	5.3	0.1	69.1	18.7	6.8	.....
Total .....	78,333,000	33.6	0.1	24.3	34.8	7.2	.....
1883—January .....	12,574,000	4.2	0.1	72.1	15.7	7.9	.....
February .....	12,194,000	3.9	0.1	75.1	15.9	5.0	.....
March .....	12,435,000	6.5	0.1	73.7	13.1	6.6	.....
April .....	9,199,000	10.8	0.1	65.5	17.7	5.9	.....
May .....	8,155,000	4.7	0.1	62.2	26.1	6.9	.....
June .....	13,630,000	3.3	0.1	69.4	20.2	7.0	.....
Total .....	68,187,000	5.3	0.1	70.5	17.7	6.4	.....
July .....	14,609,000	2.3	0.1	79.1	13.0	5.5	.....
August .....	13,290,000	2.7	0.1	73.2	18.0	6.0	.....
September .....	12,050,000	3.2	0.1	77.8	13.9	5.0	.....
October .....	11,615,000	2.9	0.1	75.8	16.4	4.8	.....
November .....	8,928,000	3.1	0.1	67.6	22.5	6.7	.....
December .....	9,338,000	2.8	0.1	71.3	19.4	6.4	.....
Total .....	69,831,000	2.8	0.1	74.7	16.7	5.7	.....
1884—January .....	11,768,000	2.4	0.1	66.2	23.7	7.6	.....
February .....	12,069,000	2.1	0.1	67.5	22.0	8.3	.....
March .....	11,447,000	1.8	0.1	60.7	26.4	11.0	.....
April .....	9,850,000	2.5	0.1	56.9	26.8	13.7	.....
May .....	9,289,000	3.3	0.1	46.5	35.3	14.8	.....
June .....	9,459,000	3.1	0.1	40.0	35.6	21.2	.....
Total .....	63,882,000	2.5	0.1	57.3	27.8	12.3	.....
July .....	13,111,000	1.6	0.1	48.1	32.4	17.8	.....
August .....	12,828,000	1.3	0.1	44.4	32.3	21.9	.....
September .....	11,992,000	1.6	0.1	32.4	31.4	34.5	.....
October .....	10,369,000	1.8	0.1	23.6	32.1	42.4	.....
November .....	7,717,000	1.9	0.1	18.3	42.2	37.5	.....
December .....	8,087,000	1.7	0.1	17.9	44.0	36.3	.....
Total .....	64,104,000	1.6	0.1	33.1	34.8	30.4	.....
1885—January .....	10,306,000	1.1	0.1	26.6	40.5	31.7	.....
February .....	10,461,000	0.8	0.1	31.4	32.3	35.4	.....
March .....	11,281,000	0.7	0.1	39.7	34.5	25.0	.....
April .....	9,983,000	0.9	0.1	38.1	41.3	19.6	.....
May .....	9,523,000	0.7	0.1	43.0	37.4	18.8	.....
June .....	9,644,000	0.7	0.2	32.5	33.3	33.3	.....
Total .....	61,198,000	0.8	0.1	35.2	36.5	27.4	.....
July .....	11,821,000	0.7	0.2	28.8	23.6	46.7	.....
August .....	12,700,500	0.6	0.3	47.4	13.5	38.2	.....
September .....	12,167,000	0.7	0.3	63.4	9.8	25.8	.....
October .....	10,771,000	0.8	0.2	70.8	11.3	16.9	.....
November .....	8,730,000	0.9	0.4	56.9	13.4	28.4	.....
December .....	9,935,000	0.7	0.3	60.5	13.8	24.7	.....
Total .....	66,124,500	0.7	0.3	54.6	14.3	30.1	.....
1886—January .....	10,929,000	0.6	0.3	53.3	14.8	31.0	.....
February .....	11,704,000	0.4	0.2	43.3	8.8	47.3	.....
March .....	12,512,000	0.6	0.3	31.5	9.2	58.4	.....
April .....	10,442,000	1.0	0.3	20.2	12.3	66.2	.....
May .....	9,029,000	0.8	0.3	12.2	15.3	71.4	.....
June .....	11,887,000	0.7	0.2	4.8	12.6	81.7	.....
Total .....	66,503,000	0.7	0.3	27.5	12.2	59.3	.....
July .....	12,606,000	0.7	0.3	2.9	11.3	84.8	.....
August .....	14,834,000	0.7	0.4	16.5	8.9	73.5	.....
September .....	12,944,000	0.6	0.3	67.3	9.3	22.5	.....
October .....	11,583,000	0.7	0.3	70.8	12.0	16.2	.....
November .....	10,175,000	1.1	0.3	69.3	12.2	17.1	.....
December .....	10,546,000	1.2	0.3	66.7	15.5	16.3	.....
Total .....	72,688,000	0.8	0.3	46.5	11.3	41.1	.....

## No. 23.—MONTHLY RECEIPTS FROM CUSTOMS, ETC.—Continued.

Month.	Receipts.	Gold coin.	Silver coin.	Gold certifi- cates.	Silver certifi- cates.	United States notes.	Treasury notes of 1890.
		<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
1887—January .....	\$11,808,000	0.9	0.4	67.8	16.2	14.7	
February .....	13,112,000	0.4	0.2	74.2	10.1	15.1	
March .....	14,212,000	0.8	0.3	74.5	11.4	13.0	
April .....	11,556,000	1.1	0.3	71.6	13.4	13.6	
May .....	10,900,000	1.0	0.4	72.4	14.1	12.1	
June .....	11,840,000	1.3	0.3	72.6	12.0	13.8	
Total .....	73,428,000	0.9	0.3	72.3	12.8	13.7	
July .....	12,714,000	1.4	0.4	76.2	10.4	11.6	
August .....	15,612,000	0.8	0.2	79.9	8.8	10.3	
September .....	13,833,000	1.1	0.2	79.9	8.4	10.4	
October .....	12,392,000	1.2	0.3	78.1	9.1	11.3	
November .....	10,187,000	1.2	0.5	75.4	10.8	12.1	
December .....	9,789,000	1.1	0.4	74.8	11.0	12.7	
Total .....	74,527,000	1.1	0.3	77.7	9.6	11.3	
1888—January .....	13,509,000	0.7	0.3	77.6	11.0	10.4	
February .....	13,150,000	0.6	0.2	75.8	10.3	13.4	
March .....	11,059,000	0.6	0.4	78.7	9.2	11.1	
April .....	11,176,000	0.7	0.3	73.1	12.5	13.4	
May .....	9,990,000	0.9	0.4	69.6	16.1	13.0	
June .....	10,996,484	0.7	0.3	73.5	14.4	11.1	
Total .....	69,880,484	0.7	0.3	74.9	12.1	12.0	
July .....	14,183,486	0.4	0.2	83.0	8.3	8.1	
August .....	13,860,960	0.5	0.1	87.6	5.5	5.3	
September .....	12,138,688	0.4	0.2	89.1	4.4	5.9	
October .....	11,978,438	0.4	0.2	89.5	3.6	6.3	
November .....	9,610,437	0.3	0.2	87.2	5.4	6.9	
December .....	10,966,445	0.2	0.2	86.3	4.1	9.2	
Total .....	72,718,454	0.4	0.2	87.0	5.3	7.1	
1889—January .....	14,037,625	0.1	0.1	83.0	6.2	10.4	
February .....	12,954,630	0.1	0.1	85.1	5.3	9.2	
March .....	13,422,511	0.1	0.1	87.5	3.1	9.3	
April .....	11,962,153	0.1	0.1	88.8	2.7	8.3	
May .....	11,096,791	0.2	0.1	81.5	5.9	12.3	
June .....	10,697,716	0.1	0.1	74.5	6.5	18.8	
Total .....	74,171,426	0.1	0.1	83.7	4.9	11.2	
July .....	13,791,000	0.1	0.1	85.6	3.8	10.4	
August .....	13,324,514	0.2	0.1	86.5	2.9	10.3	
September .....	12,015,653	0.2	0.1	89.7	2.1	7.9	
October .....	12,201,906	0.1	0.1	90.5	2.0	7.3	
November .....	11,175,885	0.2	0.1	92.6	1.3	5.8	
December .....	10,997,977	0.2	0.1	92.4	2.0	5.3	
Total .....	73,506,935	0.2	0.1	89.3	2.4	8.0	
1890—January .....	15,223,430	0.1	0.0	92.5	2.8	4.6	
February .....	13,888,075	0.1	0.1	95.0	1.8	3.0	
March .....	12,569,867	0.1	0.1	95.7	1.4	2.7	
April .....	13,617,857	0.2	0.1	95.4	1.6	2.7	
May .....	10,671,516	0.2	0.1	93.6	2.5	3.6	
June .....	14,492,128	0.1	0.0	94.5	2.7	2.7	
Total .....	80,462,923	0.1	0.1	94.4	2.1	3.3	
July .....	17,173,016	0.1	0.1	95.3	2.0	2.5	
August .....	12,978,335	0.1	0.0	91.7	1.7	3.0	3.5
September .....	15,767,331	0.1	0.1	85.5	1.4	1.9	11.0
October .....	16,093,061	0.2	0.0	80.9	1.3	2.1	15.5
November .....	10,154,328	0.3	0.1	80.4	1.7	2.9	14.6
December .....	10,704,055	0.3	0.1	87.8	1.9	3.0	6.9
Total .....	82,870,126	0.2	0.0	87.3	1.7	2.5	8.3
1891—January .....	16,794,456	0.1	0.0	88.5	2.1	4.1	5.2
February .....	12,280,373	0.1	0.0	81.0	6.6	5.0	7.3
March .....	10,520,414	0.2	0.0	64.9	16.5	6.0	12.4
April .....	7,711,917	0.2	0.0	47.0	20.0	7.2	25.6
May .....	7,449,775	0.2	0.0	27.8	26.8	15.0	30.2
June .....	9,131,418	0.2	0.0	12.3	14.0	44.6	28.9
Total .....	63,888,353	0.1	0.1	60.2	12.1	12.0	15.5

**No. 24.—TRANSACTIONS BETWEEN THE SUBTREASURY AND CLEARING HOUSE IN NEW YORK DURING EACH FISCAL YEAR FROM 1884.**

Period.	Checks sent to clearing house.	Checks received from clearing house.	Balances due assistant treasurer.	Balances due clearing house.
Fiscal year 1884.....	\$116,666,000.26	\$295,541,948.32	\$1,331,880.02	\$180,207,828.08
Fiscal year 1885.....	109,420,072.25	278,830,720.11	694,284.08	170,104,931.94
Fiscal year 1886.....	125,782,520.53	276,855,487.30	1,643,279.86	152,716,246.63
Fiscal year 1887.....	116,671,928.61	353,470,901.64	181,409.57	236,980,382.60
Fiscal year 1888.....	99,399,535.24	337,849,743.13	382,681.63	238,832,889.52
Fiscal year 1889.....	132,109,004.39	424,429,651.01	2,268,958.36	294,589,604.98
Fiscal year 1890.....	126,595,570.62	359,395,045.27	33,185.69	232,832,660.34
1890—July.....	11,994,282.63	39,133,522.04	.....	27,139,239.41
August.....	11,853,751.42	27,778,087.62	.....	15,924,336.20
September.....	12,373,366.15	64,569,721.82	.....	52,196,355.67
October.....	13,006,532.10	31,087,577.91	.....	18,081,045.81
November.....	11,138,414.78	22,465,579.41	.....	11,327,164.63
December.....	12,780,464.99	30,402,783.40	.....	17,622,318.41
1891—January.....	9,690,592.79	32,296,425.01	.....	22,605,832.22
February.....	9,622,421.41	22,678,822.45	.....	13,056,401.04
March.....	11,604,663.62	32,486,784.43	.....	20,882,120.81
April.....	9,486,266.76	24,724,064.01	.....	15,237,797.25
May.....	7,668,010.80	21,026,886.09	.....	13,358,875.29
June.....	9,506,284.40	34,665,475.58	.....	24,859,191.18
Fiscal year 1891.....	131,025,051.85	383,315,729.77	.....	252,290,677.92

**No. 25.—AMOUNT OF EACH KIND OF MONEY PAID INTO THE CLEARING HOUSE IN NEW YORK IN SETTLEMENT OF BALANCES AGAINST THE SUBTREASURY DURING EACH MONTH FROM JULY, 1889.**

Month.	United States notes.	Treasury notes of 1890.	Gold certificates.	Silver certificates.	Total.
1889—July.....	\$154,835.28	.....	\$23,320,000.00	.....	\$23,474,835.28
August.....	154,208.90	.....	28,049,000.00	.....	28,203,208.90
September.....	136,926.32	.....	20,861,000.00	.....	20,997,926.32
October.....	73,579.53	.....	22,129,500.00	.....	22,203,079.53
November.....	138,874.90	.....	14,705,000.00	.....	14,843,874.90
December.....	144,470.77	.....	20,653,000.00	.....	20,797,470.77
1890—January.....	145,349.00	.....	26,984,000.00	.....	27,129,349.00
February.....	112,066.85	.....	8,382,000.00	.....	8,494,066.85
March.....	1,388,121.57	.....	19,258,000.00	.....	20,646,121.57
April.....	156,484.83	.....	17,173,000.00	.....	17,329,484.83
May.....	144,624.11	.....	9,811,000.00	.....	9,955,624.11
June.....	142,618.28	.....	18,615,000.00	.....	18,757,618.28
Total.....	2,892,160.34	.....	229,940,500.00	.....	232,832,660.34
July.....	143,239.41	.....	26,996,000.00	.....	27,139,239.41
August.....	144,536.20	\$291,800.00	15,488,000.00	.....	15,924,336.20
September.....	48,855.67	4,296,000.00	47,851,500.00	.....	52,196,355.67
October.....	49,445.81	3,293,600.00	14,738,000.00	.....	18,081,045.81
November.....	62,264.63	3,737,900.00	7,527,000.00	.....	11,327,164.63
December.....	15,528.41	2,304,890.00	15,301,900.00	.....	17,622,318.41
1891—January.....	2,722.22	3,665,210.00	18,937,900.00	.....	22,605,832.22
February.....	281,196.04	2,721,730.00	9,999,900.00	\$53,575.00	13,056,401.04
March.....	473,205.81	2,539,705.00	17,863,000.00	6,210.00	20,882,120.81
April.....	101,186.25	2,177,146.00	12,958,000.00	1,465.00	15,237,797.25
May.....	1,201,140.29	1,897,190.00	10,260,000.00	545.00	13,358,875.29
June.....	5,556,416.18	5,032,775.00	14,270,000.00	.....	24,859,191.18
Total.....	8,079,736.92	31,957,946.00	212,191,200.00	61,795.00	252,290,677.92



**No. 26.—OLD DEMAND NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
Five dollars .....	\$21,800,000	\$125.00	\$21,777,757.50	\$22,242.50
Ten dollars .....	20,030,000	60.00	20,009,475.00	20,525.00
Twenty dollars .....	18,200,000	200.00	18,187,120.00	12,880.00
Total .....	60,030,000	385.00	59,974,352.50	55,647.50

**No. 27.—UNITED STATES NOTES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>New issue.</i>					
One dollar .....		\$28,351,348	\$1,962.00	\$27,578,862.80	\$772,485.20
Two dollars .....		34,071,123	3,216.00	33,486,704.80	584,423.20
Five dollars .....		101,000,000	31,160.00	100,571,263.50	428,736.50
Ten dollars .....		118,010,000	64,435.00	114,711,915.00	3,298,085.00
Twenty dollars .....		102,920,000	78,220.00	101,122,078.00	1,797,922.00
Fifty dollars .....		30,055,200	12,700.00	29,816,620.00	238,580.00
One hundred dollars .....		40,000,000	15,200.00	39,654,400.00	345,600.00
Five hundred dollars .....		58,986,000	7,500.00	58,773,000.00	213,000.00
One thousand dollars .....		155,928,000	3,000.00	155,734,000.00	194,000.00
Unknown .....				135,000.00	
Deduct unknown .....					7,872,831.90
Total .....		669,321,676	217,393.00	661,583,844.10	7,737,831.90
<i>Series of 1869.</i>					
One dollar .....		42,456,812	8,862.50	42,086,076.80	370,735.20
Two dollars .....		50,511,920	11,424.00	50,168,039.00	343,881.00
Five dollars .....		50,581,760	100,787.50	49,919,561.00	662,199.00
Ten dollars .....		85,221,240	482,290.00	83,239,297.00	1,981,943.00
Twenty dollars .....		73,162,400	642,630.00	70,784,136.00	2,378,214.00
Fifty dollars .....		30,200,000	94,250.00	29,501,875.00	698,125.00
One hundred dollars .....		37,104,000	261,800.00	35,764,870.00	1,339,130.00
Five hundred dollars .....		44,890,000	7,000.00	44,654,500.00	235,500.00
One thousand dollars .....		79,700,000	139,000.00	78,851,000.00	849,000.00
Unknown .....				865,000.00	
Deduct unknown .....					8,858,727.20
Total .....		493,828,132	1,748,044.00	485,834,404.80	7,993,727.20
<i>Series of 1874.</i>					
One dollar .....		18,988,000	4,760.50	18,866,551.70	121,448.30
Two dollars .....		16,520,000	5,311.00	16,432,039.60	87,960.40
Fifty dollars .....		24,460,000	396,350.00	23,081,630.00	1,378,370.00
Five hundred dollars .....		28,000,000	115,500.00	27,914,000.00	86,000.00
Total .....		87,968,000	521,921.50	86,294,221.30	1,673,778.70
<i>Series of 1875.</i>					
One dollar .....		26,212,000	12,315.50	26,005,072.80	206,927.20
Two dollars .....		23,036,000	15,822.00	22,863,313.20	172,686.80
Five dollars .....		46,180,000	152,262.50	45,415,155.50	764,844.50
Ten dollars .....		23,660,000	220,505.00	22,915,509.00	744,491.00
Twenty dollars .....		25,000,000	420,930.00	23,665,654.00	1,334,346.00
Fifty dollars .....		2,000,000	49,500.00	1,898,805.00	101,195.00
One hundred dollars .....		16,200,000	405,000.00	14,730,740.00	1,469,260.00
Five hundred dollars .....		28,400,000	143,500.00	27,489,000.00	911,000.00
Total .....		190,688,000	1,419,335.00	184,983,809.50	5,704,690.50

**No. 27.—UNITED STATES NOTES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.**

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Series of 1878.</i>					
One dollar.....		\$12,512,000	\$11,859.00	\$12,377,232.70	\$134,767.30
Two dollars.....		9,352,000	10,163.00	9,259,459.80	92,540.20
Five dollars.....		30,160,000	157,575.00	29,466,167.50	693,832.50
Ten dollars.....		26,000,000	341,590.00	24,925,242.00	1,074,758.00
Twenty dollars.....		34,800,000	790,970.00	32,734,838.00	2,065,162.00
Fifty dollars.....		10,500,000	336,950.00	9,553,045.00	946,955.00
One hundred dollars.....		20,200,000	689,200.00	17,842,050.00	2,357,950.00
Five hundred dollars.....		12,000,000	406,000.00	10,895,500.00	1,104,500.00
One thousand dollars.....		24,000,000	493,000.00	21,968,000.00	2,032,000.00
Five thousand dollars.....		20,000,000	10,000.00	19,985,000.00	15,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
Total.....		239,524,000	3,247,307.00	228,996,535.00	10,527,465.00
<i>Series of 1880.</i>					
One dollar.....	\$476,000	55,860,000	338,393.50	54,076,163.00	1,783,837.00
Two dollars.....	856,000	49,072,000	367,561.00	47,037,609.80	2,034,390.20
Five dollars.....	16,500,000	183,860,000	16,261,610.00	128,882,623.50	54,977,376.50
Ten dollars.....	19,440,000	154,360,000	17,156,605.00	69,873,842.00	84,486,158.00
Twenty dollars.....	25,120,000	153,840,000	15,957,230.00	42,699,274.00	111,140,726.00
Fifty dollars.....	1,800,000	27,600,000	3,129,100.00	12,119,675.00	15,480,325.00
One hundred dollars.....	2,100,000	38,700,000	4,533,500.00	15,492,290.00	23,207,710.00
Five hundred dollars.....	600,000	14,400,000	2,271,000.00	7,572,900.00	6,828,000.00
One thousand dollars.....	3,900,000	43,900,000	3,623,000.00	30,795,000.00	13,105,000.00
Total.....	70,792,000	721,592,000	63,637,999.50	408,548,477.30	313,043,522.70

**No. 28.—TREASURY NOTES OF 1890 OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
One dollar.....	\$3,656,417	\$3,656,417	\$139,967	\$139,967	\$3,516,450
Two dollars.....	3,176,000	3,176,000	34,908	34,908	3,141,092
Five dollars.....	10,220,000	10,220,000	123,815	123,815	10,096,185
Ten dollars.....	17,560,000	17,560,000	512,290	512,290	17,047,710
Twenty dollars.....	3,440,000	3,440,000	21,320	21,320	3,418,680
One hundred dollars.....	6,900,000	6,900,000	186,700	186,700	6,713,300
One thousand dollars.....	6,900,000	6,900,000	605,000	605,000	6,295,000
Total.....	51,852,417	51,852,417	1,624,000	1,624,000	50,228,417

**No. 29.—CURRENCY CERTIFICATES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Issue and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Series of 1872.</i>					
Five thousand dollars.....		\$55,185,000	\$5,000	\$55,095,000	\$90,000
Ten thousand dollars.....		201,000,000		200,970,000	30,000
Total.....		256,185,000	5,000	256,065,000	120,000
<i>Series of 1875.</i>					
Five thousand dollars.....		47,250,000	145,000	47,040,000	210,000
Ten thousand dollars.....	\$39,440,000	638,300,000	27,900,000	614,850,000	23,450,000
Total.....	39,440,000	685,550,000	28,045,000	661,890,000	23,660,000

**No. 30.—GOLD CERTIFICATES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Series and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Act March 3, 1863.</i>					
Twenty dollars.....		\$900,000.00	\$20	\$959,780.00	\$220
One hundred dollars.....		20,234,300.00	1,000	20,215,400.00	18,900
Five hundred dollars.....		32,844,000.00	2,500	32,829,500.00	14,500
One thousand dollars.....		121,881,000.00	3,000	121,831,000.00	50,000
Five thousand dollars.....		457,885,000.00		457,850,000.00	35,000
Ten thousand dollars.....		314,330,000.00		314,180,000.00	150,000
Account Geneva award.....		33,000,580.40		33,000,580.46	
<b>Total.....</b>		<b>981,134,880.46</b>	<b>6,520</b>	<b>980,866,260.46</b>	<b>268,620</b>
<i>Act July 12, 1882, series 1882.</i>					
Twenty dollars.....	\$4,240,000	27,200,000.00	1,971,680	12,978,446.00	14,221,554
Fifty dollars.....	1,000,000	21,000,000.00	1,587,350	12,544,145.00	8,455,855
One hundred dollars.....	2,400,000	24,400,000.00	1,687,500	11,604,100.00	12,795,900
Five hundred dollars.....	2,200,000	28,200,000.00	2,167,500	16,843,000.00	11,357,000
One thousand dollars.....	3,300,000	53,300,000.00	5,311,000	32,302,500.00	20,997,500
Five thousand dollars.....	1,000,000	60,500,000.00	4,615,000	43,715,000.00	16,785,000
Ten thousand dollars.....	15,000,000	152,000,000.00	9,650,000	116,100,000.00	35,900,000
<b>Total.....</b>	<b>29,140,000</b>	<b>366,600,000.00</b>	<b>27,000,030</b>	<b>246,087,191.00</b>	<b>120,512,809</b>
<i>Act July 12, 1882, series 1888.</i>					
Five thousand dollars.....	5,680,000	30,185,000.00	9,765,000	20,305,000.00	9,880,000
Ten thousand dollars.....	28,700,000	72,440,000.00	31,830,000	50,640,000.00	21,800,000
<b>Total.....</b>	<b>34,380,000</b>	<b>102,625,000.00</b>	<b>41,595,000</b>	<b>70,945,000.00</b>	<b>31,680,000</b>

**No. 31.—SILVER CERTIFICATES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Series and denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>Series of 1878.</i>					
Ten dollars.....		\$2,274,000	\$8,850	\$2,245,657.00	\$28,343.00
Twenty dollars.....		2,746,000	28,200	2,671,512.00	74,488.00
Fifty dollars.....		3,250,000	30,350	3,128,050.00	121,950.00
One hundred dollars.....		3,540,000	36,200	3,421,600.00	118,400.00
Five hundred dollars.....		4,650,000	7,000	4,612,000.00	38,000.00
One thousand dollars.....		14,490,000	18,000	14,444,000.00	46,000.00
<b>Total.....</b>		<b>30,950,000</b>	<b>134,600</b>	<b>30,522,819.00</b>	<b>427,181.00</b>
<i>Series of 1880.</i>					
Ten dollars.....		86,000,000	7,557,250	73,526,471.00	12,473,529.00
Twenty dollars.....		80,760,000	8,040,440	62,821,752.00	17,938,248.00
Fifty dollars.....	\$3,400,000	13,000,000	755,750	7,239,190.00	5,740,810.00
One hundred dollars.....	3,000,000	16,200,000	849,200	9,814,680.00	6,285,320.00
Five hundred dollars.....	2,700,000	11,700,000	490,000	9,281,500.00	2,418,500.00
One thousand dollars.....	3,200,000	12,200,000	715,000	9,608,000.00	2,592,000.00
<b>Total.....</b>	<b>12,300,000</b>	<b>219,860,000</b>	<b>18,407,640</b>	<b>172,411,593.00</b>	<b>47,448,407.00</b>
<i>Series of 1886.</i>					
One dollar.....	9,320,000	61,120,000	11,389,274	32,054,791.90	29,065,208.10
Two dollars.....	4,544,000	39,024,000	7,868,255	19,790,494.60	19,233,505.40
Five dollars.....	29,540,000	148,640,000	21,597,432	38,570,275.50	110,069,724.50
Ten dollars.....	18,880,000	118,880,000	12,200,385	20,797,341.00	98,082,659.00
Twenty dollars.....	10,320,000	10,560,000	130,980	171,500.00	10,388,500.00
<b>Total.....</b>	<b>72,604,000</b>	<b>378,224,000</b>	<b>53,186,326</b>	<b>111,384,403.00</b>	<b>266,839,597.00</b>

**No. 32.—FRACTIONAL CURRENCY OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Issue and denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<i>First issue.</i>				
Five cents .....	\$2,242,889.00	\$8.47	\$1,214,717.97	\$1,028,171.03
Ten cents .....	4,115,378.00	16.18	2,871,672.75	1,243,705.25
Twenty-five cents .....	5,225,696.00	33.58	4,186,948.73	1,038,747.27
Fifty cents .....	8,631,672.00	44.05	7,661,917.30	969,754.70
<b>Total</b> .....	<b>20,215,635.00</b>	<b>102.28</b>	<b>15,935,256.75</b>	<b>4,280,378.25</b>
<i>Second issue.</i>				
Five cents .....	2,794,826.10	13.11	2,096,366.49	698,459.61
Ten cents .....	6,176,084.30	20.66	5,264,155.57	911,928.73
Twenty-five cents .....	7,648,341.25	30.53	6,903,245.06	745,096.19
Fifty cents .....	6,545,232.00	33.75	5,795,231.60	750,000.40
<b>Total</b> .....	<b>23,164,483.65</b>	<b>98.05</b>	<b>20,058,998.72</b>	<b>3,105,484.93</b>
<i>Third issue.</i>				
Three cents .....	601,923.90	.35	511,073.90	90,250.00
Five cents .....	657,002.75	5.13	524,645.44	132,357.31
Ten cents .....	16,976,134.50	74.23	15,925,037.83	1,050,476.67
Fifteen cents .....	1,352.40	.....	75.67	1,276.73
Twenty-five cents .....	31,143,188.75	121.99	30,242,860.76	900,327.99
Fifty cents .....	36,735,426.50	223.70	35,931,405.05	804,021.45
<b>Total</b> .....	<b>86,115,028.80</b>	<b>425.40</b>	<b>83,136,318.65</b>	<b>2,978,710.15</b>
<i>Fourth issue.</i>				
Ten cents .....	34,940,960.00	143.96	33,567,397.99	1,373,562.01
Fifteen cents .....	5,304,216.00	64.99	5,064,814.09	239,301.91
Twenty-five cents .....	58,922,256.00	271.58	57,898,648.01	1,023,612.99
Fifty cents .....	77,399,600.00	682.55	76,332,814.90	1,067,285.10
Unknown .....	.....	.....	32,000.00	.....
<b>Deduct unknown</b> .....	.....	.....	.....	<b>3,703,762.01</b> 32,000.00
<b>Total</b> .....	<b>176,567,032.00</b>	<b>1,163.08</b>	<b>172,895,269.99</b>	<b>3,671,762.01</b>
<i>Fifth issue.</i>				
Ten cents .....	19,989,900.00	385.67	19,504,946.49	484,953.51
Twenty-five cents .....	36,092,000.00	965.49	35,513,605.32	578,394.68
Fifty cents .....	6,580,000.00	691.40	6,396,065.60	183,934.40
<b>Total</b> .....	<b>62,661,900.00</b>	<b>2,042.56</b>	<b>61,414,617.41</b>	<b>1,247,282.59</b>

**No. 33.—COMPOUND-INTEREST NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Denomination.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
Ten dollars .....	\$23,285,200	\$360	\$23,261,890	\$23,310
Twenty dollars .....	30,125,840	1,240	30,089,240	36,550
Fifty dollars .....	60,824,000	550	60,756,850	67,150
One hundred dollars .....	45,004,400	100	45,059,500	34,900
Five hundred dollars .....	67,846,000	500	67,834,000	12,000
One thousand dollars .....	39,420,000	.....	39,414,000	6,000
<b>Total</b> .....	<b>266,595,440</b>	<b>2,750</b>	<b>266,415,530</b>	<b>179,910</b>

**No. 34.—ONE AND TWO YEAR NOTES OF EACH ISSUE AND DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Issue and denomination.	Total issued.	Redeemed during year	Total redeemed.	Outstanding.
<i>One-year notes.</i>				
Ten dollars .....	\$6,200,000	\$70	\$6,193,295	\$6,705
Twenty dollars .....	16,440,000	320	16,426,160	13,840
Fifty dollars .....	8,240,000	.....	8,233,450	6,550
One hundred dollars .....	13,640,000	100	13,633,500	6,500
Unknown .....	.....	.....	90	.....
Deduct unknown .....	.....	.....	.....	33,595
Total .....	44,520,000	490	44,486,495	33,505
<i>Two-year notes.</i>				
Fifty dollars .....	6,800,000	150	6,794,050	5,950
One hundred dollars .....	9,680,000	100	9,677,900	2,100
Total .....	16,480,000	250	16,471,950	8,050
<i>Two-year coupon notes.</i>				
Fifty dollars .....	5,905,600	.....	5,903,700	1,900
One hundred dollars .....	14,484,400	.....	14,476,200	8,200
Five hundred dollars .....	40,302,000	.....	40,300,500	1,500
One thousand dollars .....	89,303,000	.....	89,298,000	19,000
Unknown .....	.....	.....	10,500	.....
Deduct unknown .....	.....	.....	.....	30,600
Total .....	150,000,000	.....	149,979,900	20,100

**No. 35.—UNITED STATES CURRENCY OF EACH CLASS, TOGETHER WITH ONE AND TWO YEAR NOTES AND COMPOUND-INTEREST NOTES, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF THE FISCAL YEAR 1891.**

Class.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
Old demand notes .....	.....	\$60,030,000.00	\$385.00	\$59,974,352.50	\$55,647.50
United States notes .....	\$70,792,000	2,402,921,808.00	70,792,000.00	2,056,240,792.00	346,681,016.00
Treasury notes of 1890 .....	51,852,417	51,852,417.00	1,624,000.00	1,624,000.00	50,228,417.00
Currency certificates .....	29,440,000	941,735,000.00	28,050,000.00	917,955,000.00	23,780,000.00
Gold certificates .....	63,520,000	1,450,359,880.46	68,601,550.00	1,297,898,451.46	152,461,429.00
Silver certificates .....	84,904,000	629,034,000.00	71,728,566.00	314,318,815.00	314,715,185.00
Fractional currency .....	.....	368,724,079.45	3,831.37	353,440,461.52	15,283,617.93
One and two year notes .....	.....	211,000,000.00	740.00	210,938,345.00	61,655.00
Compound-interest notes .....	.....	266,595,440.00	2,750.00	266,415,530.00	179,910.00
Total .....	310,598,417	6,382,252,624.91	240,803,822.37	5,478,805,747.48	903,446,877.43

**No. 36.—FACE AND NET VALUE OF UNITED STATES CURRENCY, ONE AND TWO YEAR NOTES, AND COMPOUND-INTEREST NOTES REDEEMED, AND DEDUCTIONS ON ACCOUNT OF MUTILATION, TO THE CLOSE OF THE FISCAL YEAR 1891.**

Class.	Total face value.	Net value redeemed during year.	Total net value redeemed.	Deductions during year.	Total deductions.
Old demand notes .....	\$59,974,352.50	\$385.00	\$59,972,221.25	.....	\$2,131.25
United States notes .....	2,055,248,060.00	70,792,000.00	2,056,046,201.50	\$1,030.00	201,858.50
Treasury notes of 1890 .....	1,624,000.00	1,624,000.00	1,624,000.00	.....	.....
Currency certificates .....	917,955,000.00	28,050,000.00	917,955,000.00	.....	.....
Gold certificates .....	1,297,899,070.46	68,601,550.00	1,297,898,298.46	.....	772.00
Silver certificates .....	314,322,886.00	71,728,566.00	314,316,193.00	871.00	6,693.00
Fractional currency .....	353,440,552.25	3,831.37	353,298,584.13	53.77	141,968.12
One and two year notes .....	210,938,345.00	740.00	210,937,953.00	.....	392.00
Compound-interest notes .....	266,415,530.00	2,750.00	266,415,050.00	.....	480.00
Total .....	5,478,817,796.21	240,803,822.37	5,478,463,501.34	1,954.77	354,294.87

**No. 37.**—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS DESTROYED.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1878.</b>					
One dollar.....	\$7,562,351	\$115,676,103	\$11,792,775.00	\$94,746,228.70	\$20,929,874.30
Two dollars.....	6,288,000	119,807,048	10,746,878.00	98,896,099.80	20,910,948.20
Five dollars.....	15,820,000	194,541,760	16,111,867.00	139,872,203.50	54,669,556.50
Ten dollars.....	11,380,000	227,091,240	13,763,063.00	161,539,596.00	65,551,644.00
Twenty dollars.....	9,200,000	200,482,400	9,086,554.00	137,761,757.00	62,720,643.00
Fifty dollars.....	3,200,000	87,715,200	6,267,030.00	60,532,520.00	27,182,680.00
One hundred dollars.....	6,408,600	95,977,800	4,194,100.00	64,353,130.00	31,624,670.00
Five hundred dollars.....	4,817,000	154,626,000	4,424,000.00	123,747,500.00	30,878,500.00
One thousand dollars.....	2,600,000	238,228,000	3,973,000.00	205,015,500.00	33,212,500.00
Five thousand dollars.....					
Ten thousand dollars.....					
<b>Total.....</b>	<b>67,275,951</b>	<b>1,434,145,551</b>	<b>80,359,267.00</b>	<b>1,086,464,535.00</b>	<b>347,681,016.00</b>
<b>1879.</b>					
One dollar.....	6,503,133	122,179,236	9,223,026.50	103,969,255.20	18,209,980.80
Two dollars.....	5,892,000	125,699,048	8,710,295.00	107,606,394.80	18,092,653.20
Five dollars.....	11,060,000	205,601,760	11,622,443.50	151,944,647.00	54,107,113.00
Ten dollars.....	9,280,000	236,371,240	10,193,082.00	171,732,678.00	64,638,562.00
Twenty dollars.....	7,400,000	207,882,400	9,649,756.00	147,411,513.00	60,470,887.00
Fifty dollars.....	2,400,000	90,115,200	4,059,340.00	64,591,860.00	25,523,340.00
One hundred dollars.....	5,007,700	100,985,500	4,593,890.00	68,947,020.00	32,038,480.00
Five hundred dollars.....	5,650,000	160,276,000	3,959,000.00	127,706,500.00	32,569,500.00
One thousand dollars.....	3,900,000	242,128,000	2,042,000.00	207,057,500.00	35,070,500.00
Five thousand dollars.....	4,005,000	4,005,000	5,000.00	5,000.00	4,000,000.00
Ten thousand dollars.....	3,010,000	3,010,000	50,000.00	50,000.00	2,960,000.00
<b>Total.....</b>	<b>64,107,833</b>	<b>1,498,253,384</b>	<b>64,107,833.00</b>	<b>1,150,572,368.00</b>	<b>347,681,016.00</b>
<b>1880.</b>					
One dollar.....	9,057,863	131,237,099	6,935,511.80	110,904,767.00	20,332,332.00
Two dollars.....	8,232,000	138,931,048	5,971,840.20	113,578,235.00	20,352,813.00
Five dollars.....	19,680,000	225,281,760	8,354,565.00	159,849,212.00	65,432,548.00
Ten dollars.....	16,520,000	252,891,240	6,241,811.00	177,974,489.00	74,916,751.00
Twenty dollars.....	17,360,000	225,242,400	5,687,680.00	153,099,193.00	72,143,207.00
Fifty dollars.....	1,400,000	91,515,200	2,114,345.00	66,706,205.00	24,808,995.00
One hundred dollars.....	3,052,700	104,038,200	2,293,310.00	71,240,330.00	32,797,870.00
Five hundred dollars.....	2,300,000	162,576,000	15,645,500.00	143,352,000.00	19,224,000.00
One thousand dollars.....	700,000	242,828,000	19,238,000.00	226,295,500.00	16,532,500.00
Five thousand dollars.....	1,000,000	5,005,000	4,320,000.00	4,325,000.00	680,000.00
Ten thousand dollars.....	2,000,000	5,010,000	4,500,000.00	4,550,000.00	460,000.00
<b>Total.....</b>	<b>81,302,563</b>	<b>1,579,555,947</b>	<b>81,302,563.00</b>	<b>1,231,874,931.00</b>	<b>347,681,016.00</b>
<b>1881.</b>					
One dollar.....	9,889,034	141,126,133	7,575,604.40	118,480,371.40	22,645,761.60
Two dollars.....	8,752,000	142,683,048	6,860,690.60	120,438,925.60	22,244,122.40
Five dollars.....	14,760,000	240,041,760	10,623,470.00	170,472,682.00	69,569,078.00
Ten dollars.....	9,160,000	262,051,240	7,086,364.00	185,060,853.00	76,990,387.00
Twenty dollars.....	6,240,000	231,482,400	6,111,610.00	159,210,803.00	72,271,597.00
Fifty dollars.....	1,200,000	92,715,200	2,306,085.00	69,012,290.00	23,702,910.00
One hundred dollars.....	2,944,300	106,982,500	2,794,510.00	74,034,840.00	32,947,660.00
Five hundred dollars.....	700,000	163,276,000	5,354,000.00	148,706,000.00	14,570,000.00
One thousand dollars.....	900,000	243,728,000	5,408,000.00	231,703,500.00	12,024,500.00
Five thousand dollars.....		5,005,000	225,000.00	4,550,000.00	455,000.00
Ten thousand dollars.....		5,010,000	200,000.00	4,750,000.00	260,000.00
<b>Total.....</b>	<b>54,545,334</b>	<b>1,634,101,281</b>	<b>54,545,334.00</b>	<b>1,286,420,265.00</b>	<b>347,681,016.00</b>
<b>1882.</b>					
One dollar.....	11,445,524	152,571,657	8,370,332.00	126,850,703.40	25,720,953.60
Two dollars.....	10,472,000	153,155,048	8,093,497.00	128,532,422.60	24,622,625.40
Five dollars.....	14,280,000	254,321,760	16,506,538.00	186,979,220.00	67,342,540.00
Ten dollars.....	6,680,000	268,731,240	10,885,621.00	195,946,474.00	72,784,766.00
Twenty dollars.....	5,680,000	237,162,400	9,294,126.00	168,504,929.00	68,657,471.00
Fifty dollars.....	3,200,000	95,915,200	2,711,140.00	71,723,430.00	24,191,770.00
One hundred dollars.....	4,527,900	111,510,400	3,006,170.00	77,041,010.00	34,469,390.00
Five hundred dollars.....	1,750,000	165,026,000	1,444,000.00	150,150,000.00	14,876,000.00
One thousand dollars.....	1,500,000	245,228,000	1,189,000.00	232,892,500.00	12,335,500.00
Five thousand dollars.....	4,995,000	10,000,000	5,030,000.00	9,580,000.00	420,000.00
Ten thousand dollars.....	14,990,000	20,000,000	12,990,000.00	17,740,000.00	2,260,000.00
<b>Total.....</b>	<b>79,520,424</b>	<b>1,713,621,705</b>	<b>79,520,424.00</b>	<b>1,365,940,689.00</b>	<b>347,681,016.00</b>

**No. 37.**—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1883.					
One dollar.....	\$11,986,114	\$164,557,771	\$9,970,610.80	\$136,821,314.20	\$27,736,456.80
Two dollars.....	9,672,000	162,827,048	8,770,231.20	137,302,653.80	25,524,394.20
Five dollars.....	22,860,000	277,181,760	19,052,455.00	206,031,675.00	71,150,085.00
Ten dollars.....	14,240,000	282,971,240	14,291,880.00	210,238,354.00	72,732,886.00
Twenty dollars.....	6,000,000	243,162,400	12,210,562.00	180,715,491.00	62,446,909.00
Fifty dollars.....	3,900,000	99,815,200	4,205,875.00	75,929,305.00	23,885,895.00
One hundred dollars.....	4,358,600	115,867,000	4,523,600.00	81,564,610.00	34,302,390.00
Five hundred dollars.....	2,350,000	107,376,000	2,127,500.00	152,277,500.00	15,098,500.00
One thousand dollars.....	4,400,000	249,628,000	2,407,000.00	235,299,500.00	14,328,500.00
Five thousand dollars.....	10,000,000	20,000,000	10,105,000.00	19,685,000.00	315,000.00
Ten thousand dollars.....	20,000,000	40,000,000	22,100,000.00	39,840,000.00	160,000.00
Total.....	109,764,714	1,823,386,419	109,764,714.00	1,475,705,403.00	347,681,016.00
1884.					
One dollar.....	8,943,236	173,501,007	10,019,508.00	146,840,822.20	26,660,184.80
Two dollars.....	7,808,000	170,635,048	8,434,508.00	145,737,161.80	24,897,886.20
Five dollars.....	23,420,000	300,601,760	19,017,170.00	225,048,845.00	75,552,915.00
Ten dollars.....	12,160,000	295,131,240	15,365,870.00	225,604,224.00	69,527,016.00
Twenty dollars.....	9,280,000	252,442,400	13,672,280.00	194,387,771.00	58,054,629.00
Fifty dollars.....	4,200,000	104,015,200	4,877,000.00	80,806,305.00	23,208,895.00
One hundred dollars.....	5,237,000	121,104,000	5,898,400.00	87,463,010.00	33,640,990.00
Five hundred dollars.....	4,900,000	172,276,000	3,084,500.00	155,362,000.00	16,914,000.00
One thousand dollars.....	10,000,000	259,628,000	5,294,000.00	240,593,500.00	19,034,500.00
Five thousand dollars.....	20,000,000	20,000,000	185,000.00	19,870,000.00	130,000.00
Ten thousand dollars.....	40,000,000	40,000,000	100,000.00	39,940,000.00	60,000.00
Total.....	85,948,236	1,909,334,655	85,948,236.00	1,561,653,639.00	347,681,016.00
1885.					
One dollar.....	10,187,153	183,688,160	11,895,276.00	158,736,098.20	24,952,061.80
Two dollars.....	10,856,000	181,491,048	10,458,817.00	156,195,978.80	25,295,069.20
Five dollars.....	19,300,000	319,901,760	18,855,110.00	243,903,955.00	75,997,805.00
Ten dollars.....	9,640,000	304,771,240	14,627,630.00	240,231,854.00	64,539,386.00
Twenty dollars.....	9,760,000	262,202,400	12,688,120.00	207,075,891.00	55,126,509.00
Fifty dollars.....	4,800,000	108,815,200	4,549,000.00	85,355,305.00	23,459,895.00
One hundred dollars.....	5,600,000	126,704,000	6,344,200.00	93,807,210.00	32,896,790.00
Five hundred dollars.....	2,350,000	174,626,000	2,707,000.00	158,069,000.00	16,557,000.00
One thousand dollars.....	12,000,000	271,628,000	2,318,000.00	242,911,500.00	28,716,500.00
Five thousand dollars.....	20,000,000	20,000,000	30,000.00	19,900,000.00	100,000.00
Ten thousand dollars.....	40,000,000	40,000,000	20,000.00	39,960,000.00	40,000.00
Total.....	84,493,153	1,993,827,808	84,493,153.00	1,646,146,792.00	347,681,016.00
1886.					
One dollar.....	183,688,160	7,348,139.40	166,084,237.60	17,603,922.40	
Two dollars.....	181,491,048	7,090,699.60	163,286,678.40	18,204,369.60	
Five dollars.....	21,320,000	341,221,760	11,688,586.00	255,592,541.00	85,629,219.00
Ten dollars.....	9,960,000	314,731,240	7,840,725.00	248,072,579.00	66,658,661.00
Twenty dollars.....	7,129,000	269,322,400	7,168,130.00	214,244,021.00	55,078,379.00
Fifty dollars.....	2,000,000	110,815,200	2,168,630.00	87,523,935.00	23,291,265.00
One hundred dollars.....	4,700,000	131,404,000	6,237,090.00	100,044,300.00	31,359,700.00
Five hundred dollars.....	400,000	175,026,000	4,533,000.00	162,602,000.00	12,424,000.00
One thousand dollars.....	17,500,000	289,128,000	8,855,000.00	251,766,500.00	37,361,500.00
Five thousand dollars.....	20,000,000	20,000,000	40,000.00	19,940,000.00	60,000.00
Ten thousand dollars.....	40,000,000	40,000,000	30,000.00	39,990,000.00	10,000.00
Total.....	63,000,000	2,056,827,808	63,000,000.00	1,709,146,792.00	347,681,016.00
1887.					
One dollar.....	183,688,160	8,806,545.90	174,890,783.50	8,797,376.50	
Two dollars.....	181,491,048	9,195,797.60	172,482,476.00	9,008,572.00	
Five dollars.....	26,740,000	367,961,760	17,304,368.50	272,896,909.50	95,064,850.50
Ten dollars.....	22,640,000	337,371,240	8,927,190.00	256,999,769.00	80,371,471.00
Twenty dollars.....	16,240,000	285,562,400	7,389,018.00	221,633,039.00	63,929,361.00
Fifty dollars.....	2,000,000	112,815,200	3,382,280.00	90,906,215.00	21,908,985.00
One hundred dollars.....	2,800,000	134,204,000	4,516,300.00	104,560,600.00	29,643,400.00
Five hundred dollars.....	175,026,000	4,719,500.00	167,321,500.00	7,704,500.00	
One thousand dollars.....	3,648,000	282,776,000	9,812,000.00	261,578,500.00	31,197,500.00
Five thousand dollars.....	20,000,000	20,000,000	15,000.00	19,955,000.00	45,000.00
Ten thousand dollars.....	40,000,000	40,000,000	.....	39,990,000.00	10,000.00
Total.....	74,068,000	2,130,895,808	74,068,000.00	1,783,214,792.00	347,681,016.00

**No. 37.**—UNITED STATES NOTES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1888.</b>					
One dollar.....		\$183,688,160	\$3,617,144.00	\$178,507,927.50	\$5,180,232.50
Two dollars.....		181,491,048	4,031,636.00	176,514,112.00	4,976,936.00
Five dollars.....	\$7,300,000	375,261,760	21,309,978.00	294,206,887.50	\$1,054,872.50
Ten dollars.....	17,000,000	354,371,240	11,107,070.00	268,106,839.00	86,264,401.00
Twenty dollars.....	28,800,000	314,362,400	7,915,437.00	229,548,476.00	84,813,924.00
Fifty dollars.....	2,800,000	115,615,200	2,838,435.00	93,744,650.00	21,870,550.00
One hundred dollars.....	4,900,000	139,104,000	3,439,300.00	107,999,900.00	31,104,100.00
Five hundred dollars.....	1,500,000	176,526,000	1,136,500.00	168,458,000.00	8,068,000.00
One thousand dollars.....	1,352,000	294,128,000	8,246,500.00	269,825,000.00	24,303,000.00
Five thousand dollars.....		20,000,000	10,000.00	19,965,000.00	35,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
<b>Total.....</b>	<b>63,652,000</b>	<b>2,194,547,808</b>	<b>63,652,000.00</b>	<b>1,846,866,792.00</b>	<b>347,681,016.00</b>
<b>1889.</b>					
One dollar.....		183,688,160	1,465,704.60	179,973,632.10	3,714,527.90
Two dollars.....		181,491,048	1,625,642.40	178,139,754.40	3,351,293.60
Five dollars.....		375,261,760	22,719,912.00	316,926,799.50	58,334,960.50
Ten dollars.....	13,720,000	368,091,240	13,400,148.00	281,506,987.00	86,584,253.00
Twenty dollars.....	18,880,000	333,242,400	10,280,678.00	239,829,154.00	93,413,246.00
Fifty dollars.....	6,000,000	121,615,200	3,628,135.00	97,372,785.00	24,242,415.00
One hundred dollars.....	7,600,000	146,704,000	3,895,280.00	111,895,180.00	34,808,820.00
Five hundred dollars.....	7,750,000	184,276,000	1,318,500.00	169,776,500.00	14,499,500.00
One thousand dollars.....	5,500,000	299,628,000	1,116,000.00	270,941,000.00	28,687,000.00
Five thousand dollars.....		20,000,000		19,965,000.00	35,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
<b>Total.....</b>	<b>59,450,000</b>	<b>2,253,997,808</b>	<b>59,450,000.00</b>	<b>1,906,316,792.00</b>	<b>347,681,016.00</b>
<b>1890.</b>					
One dollar.....	216,000	183,904,160	638,174.70	180,611,806.80	3,292,353.20
Two dollars.....	216,000	181,707,048	694,414.80	178,834,169.20	2,872,878.80
Five dollars.....	20,020,000	395,281,760	20,624,576.50	337,551,376.00	57,730,384.00
Ten dollars.....	19,720,000	387,811,240	15,893,453.00	297,400,440.00	90,410,800.00
Twenty dollars.....	31,360,000	364,602,400	13,286,896.00	253,116,050.00	111,486,350.00
Fifty dollars.....	1,800,000	123,415,200	4,580,015.00	101,952,800.00	21,462,400.00
One hundred dollars.....	3,400,000	150,104,000	5,684,470.00	117,579,650.00	32,524,350.00
Five hundred dollars.....	1,400,000	185,676,000	4,571,000.00	174,547,500.00	11,328,500.00
One thousand dollars.....		299,628,000	12,149,000.00	285,090,000.00	16,538,000.00
Five thousand dollars.....		20,000,000	10,000.00	19,975,000.00	25,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
<b>Total.....</b>	<b>78,132,000</b>	<b>2,332,129,808</b>	<b>78,132,000.00</b>	<b>1,984,448,792.00</b>	<b>347,681,016.00</b>
<b>1891.</b>					
One dollar.....	476,000	184,380,160	378,153	180,989,959.80	3,390,200.20
Two dollars.....	856,000	182,563,048	412,997	179,247,166.20	3,315,881.80
Five dollars.....	16,500,000	411,781,760	16,703,395	354,254,771.00	57,526,989.00
Ten dollars.....	19,440,000	407,251,240	18,265,425	315,665,865.00	91,585,375.00
Twenty dollars.....	25,120,000	389,722,400	17,889,980	271,006,030.00	118,716,370.00
Fifty dollars.....	1,800,000	124,815,200	4,018,850	105,971,650.00	18,843,550.00
One hundred dollars.....	2,100,000	152,204,000	5,904,700	123,484,350.00	28,719,650.00
Five hundred dollars.....	600,000	186,676,000	2,950,500	177,298,000.00	9,378,000.00
One thousand dollars.....	3,900,000	303,528,000	4,258,000	287,948,000.00	16,180,000.00
Five thousand dollars.....		20,000,000	10,000	19,985,000.00	15,000.00
Ten thousand dollars.....		40,000,000		39,990,000.00	10,000.00
<b>Total.....</b>	<b>70,792,000</b>	<b>2,402,921,808</b>	<b>70,792,000</b>	<b>2,055,240,792.00</b>	<b>347,681,016.00</b>



**No. 38.**—CURRENCY CERTIFICATES, ACT OF JUNE 8, 1872, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
1878.					
Five thousand dollars .....	\$7,300,000	\$67,405,000	\$11,125,000	\$61,990,000	\$5,415,000
Ten thousand dollars .....	79,380,000	397,560,000	84,300,000	356,730,000	40,830,000
Total .....	86,680,000	464,965,000	95,425,000	418,720,000	46,245,000
1879.					
Five thousand dollars .....	7,435,000	74,840,000	9,500,000	71,490,000	3,350,000
Ten thousand dollars .....	82,330,000	479,890,000	97,180,000	453,910,000	25,980,000
Total .....	89,765,000	554,730,000	106,680,000	525,400,000	29,330,000
1880.					
Five thousand dollars .....	4,015,000	78,855,000	5,240,000	76,730,000	2,125,000
Ten thousand dollars .....	43,040,000	522,930,000	56,870,000	510,780,000	12,150,000
Total .....	47,055,000	601,785,000	62,110,000	587,510,000	14,275,000
1881.					
Five thousand dollars .....	2,215,000	81,070,000	2,875,000	79,605,000	1,465,000
Ten thousand dollars .....	15,350,000	538,280,000	17,350,000	528,130,000	10,150,000
Total .....	17,565,000	619,350,000	20,225,000	607,735,000	11,615,000
1882.					
Five thousand dollars .....	2,950,000	84,020,000	1,875,000	81,480,000	2,540,000
Ten thousand dollars .....	13,960,000	552,240,000	13,290,000	541,420,000	10,820,000
Total .....	16,910,000	636,260,000	15,165,000	622,900,000	13,360,000
1883.					
Five thousand dollars .....	3,470,000	87,490,000	3,520,000	85,000,000	2,490,000
Ten thousand dollars .....	16,560,000	568,800,000	16,690,000	558,110,000	10,690,000
Total .....	20,030,000	656,290,000	20,210,000	643,110,000	13,180,000
1884.					
Five thousand dollars .....	4,300,000	91,790,000	4,520,000	89,520,000	2,270,000
Ten thousand dollars .....	22,570,000	591,370,000	23,300,000	581,410,000	9,960,000
Total .....	26,870,000	683,160,000	27,820,000	670,930,000	12,230,000
1885.					
Five thousand dollars .....	5,785,000	97,575,000	4,390,000	93,910,000	3,665,000
Ten thousand dollars .....	50,770,000	642,140,000	35,110,000	616,520,000	25,620,000
Total .....	56,555,000	739,715,000	39,500,000	710,430,000	29,285,000
1886.					
Five thousand dollars .....	4,630,000	102,205,000	6,085,000	99,995,000	2,210,000
Ten thousand dollars .....	43,020,000	685,160,000	52,740,000	669,260,000	15,900,000
Total .....	47,650,000	787,365,000	58,825,000	769,255,000	18,110,000
1887.					
Five thousand dollars .....		102,205,000	1,740,000	101,735,000	470,000
Ten thousand dollars .....	28,400,000	713,560,000	35,750,000	705,010,000	8,550,000
Total .....	28,400,000	815,765,000	37,490,000	806,745,000	9,020,000
1888.					
Five thousand dollars .....	230,000	102,435,000	65,000	101,800,000	635,000
Ten thousand dollars .....	30,170,000	743,730,000	24,490,000	729,500,000	14,230,000
Total .....	30,400,000	846,165,000	24,555,000	831,300,000	14,865,000
1889.					
Five thousand dollars .....		102,435,000	90,000	101,890,000	545,000
Ten thousand dollars .....	32,650,000	776,380,000	30,230,000	759,730,000	16,650,000
Total .....	32,650,000	878,815,000	30,320,000	861,620,000	17,195,000
1890.					
Five thousand dollars .....		102,435,000	95,000	101,985,000	450,000
Ten thousand dollars .....	23,480,000	799,860,000	28,190,000	787,920,000	11,940,000
Total .....	23,480,000	902,295,000	28,285,000	889,905,000	12,390,000
1891.					
Five thousand dollars .....		102,435,000	150,000	102,135,000	300,000
Ten thousand dollars .....	39,440,000	839,300,000	27,900,000	815,820,000	23,480,000
Total .....	39,440,000	941,735,000	28,050,000	917,955,000	23,780,000

**No. 39.**—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, EXCLUSIVE OF \$33,000,580.46 IN IRREGULAR AMOUNTS ISSUED AND REDEEMED ON ACCOUNT OF THE GENEVA AWARD.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1878.</b>					
Twenty dollars.....		\$960,000		\$958,000	\$2,000
Fifty dollars.....					
One hundred dollars.....	\$1,448,400	19,910,900	\$1,315,000	18,572,900	1,338,000
Five hundred dollars.....	1,795,000	32,308,000	1,791,000	29,286,000	3,022,000
One thousand dollars.....	4,534,000	120,143,000	4,422,000	113,938,000	6,205,000
Five thousand dollars.....	8,275,000	453,655,000	8,870,000	448,255,000	5,400,000
Ten thousand dollars.....	34,290,000	308,840,000	31,150,000	280,440,000	28,400,000
<b>Total.....</b>	<b>50,342,400</b>	<b>935,816,900</b>	<b>47,548,000</b>	<b>891,449,900</b>	<b>44,367,000</b>
<b>1879.</b>					
Twenty dollars.....		960,000	500	958,500	1,500
Fifty dollars.....					
One hundred dollars.....	323,400	20,234,300	962,200	19,535,100	699,200
Five hundred dollars.....	536,000	32,844,000	2,348,000	31,634,000	1,210,000
One thousand dollars.....	1,738,000	121,881,000	4,945,000	118,883,000	2,998,000
Five thousand dollars.....	4,230,000	457,885,000	7,175,000	455,430,000	2,455,000
Ten thousand dollars.....	5,490,000	314,330,000	25,840,000	306,280,000	8,050,000
<b>Total.....</b>	<b>12,317,400</b>	<b>948,134,300</b>	<b>41,270,700</b>	<b>932,720,600</b>	<b>15,413,700</b>
<b>1880.</b>					
Twenty dollars.....		960,000	400	958,900	1,100
Fifty dollars.....					
One hundred dollars.....		20,234,300	291,200	19,826,300	408,000
Five hundred dollars.....		32,844,000	744,500	32,378,500	465,500
One thousand dollars.....		121,881,000	1,788,000	120,671,000	1,210,000
Five thousand dollars.....		457,885,000	1,385,000	456,815,000	1,070,000
Ten thousand dollars.....		314,330,000	3,200,000	309,480,000	4,850,000
<b>Total.....</b>		<b>948,134,300</b>	<b>7,409,100</b>	<b>940,129,700</b>	<b>8,004,600</b>
<b>1881.</b>					
Twenty dollars.....		960,000	380	959,280	720
Fifty dollars.....					
One hundred dollars.....		20,234,300	139,300	19,965,600	268,700
Five hundred dollars.....		32,844,000	207,000	32,585,500	258,500
One thousand dollars.....		121,881,000	485,000	121,156,000	725,000
Five thousand dollars.....		457,885,000	270,000	457,085,000	800,000
Ten thousand dollars.....		314,330,000	1,120,000	310,600,000	3,730,000
<b>Total.....</b>		<b>948,134,300</b>	<b>2,221,680</b>	<b>942,351,380</b>	<b>5,782,920</b>
<b>1882.</b>					
Twenty dollars.....		960,000		959,280	720
Fifty dollars.....					
One hundred dollars.....		20,234,300	44,800	20,010,400	223,900
Five hundred dollars.....		32,844,000	50,000	32,635,500	208,500
One thousand dollars.....		121,881,000	151,000	121,307,000	574,000
Five thousand dollars.....		457,885,000	210,000	457,295,000	590,000
Ten thousand dollars.....		314,330,000	290,000	310,890,000	3,440,000
<b>Total.....</b>		<b>948,134,300</b>	<b>745,800</b>	<b>943,097,180</b>	<b>5,037,120</b>
<b>1883.</b>					
Twenty dollars.....	9,360,000	10,320,000	197,180	1,156,460	9,163,540
Fifty dollars.....	9,200,000	9,200,000	149,200	149,200	9,050,800
One hundred dollars.....	8,900,000	29,134,300	251,100	20,261,500	8,772,800
Five hundred dollars.....	8,250,000	41,094,000	331,000	32,966,500	8,127,500
One thousand dollars.....	13,000,000	134,881,000	640,000	121,947,000	12,934,000
Five thousand dollars.....	8,000,000	465,885,000	1,160,000	458,455,000	7,430,000
Ten thousand dollars.....	30,000,000	344,330,000	6,640,000	317,530,000	26,800,000
<b>Total.....</b>	<b>86,710,000</b>	<b>1,034,844,300</b>	<b>9,368,480</b>	<b>952,465,660</b>	<b>82,378,640</b>
<b>1884.</b>					
Twenty dollars.....	5,520,000	15,840,000	1,328,180	2,484,640	13,355,360
Fifty dollars.....	1,300,000	10,500,000	1,231,800	1,381,000	9,119,000
One hundred dollars.....	1,400,000	30,534,300	1,083,000	21,344,500	9,189,800
Five hundred dollars.....	2,250,000	43,344,000	1,596,000	34,562,500	8,781,500
One thousand dollars.....	4,000,000	138,881,000	2,132,000	124,079,000	14,802,000
Five thousand dollars.....	7,000,000	472,885,000	3,435,000	461,890,000	10,995,000
Ten thousand dollars.....	20,000,000	364,330,000	14,650,000	332,180,000	32,150,000
<b>Total.....</b>	<b>41,470,000</b>	<b>1,076,314,300</b>	<b>25,455,980</b>	<b>977,921,640</b>	<b>98,392,660</b>

**No. 39.—GOLD CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.**

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1885.</b>					
Twenty dollars.....	\$400,000	\$16,240,000	\$1,411,020	\$3,895,660	\$12,344,340
Fifty dollars.....	2,700,000	13,200,000	1,375,200	2,756,200	10,443,800
One hundred dollars.....	1,800,000	32,334,300	1,386,300	22,730,800	9,603,500
Five hundred dollars.....	6,600,000	49,944,000	1,189,000	35,761,500	14,192,500
One thousand dollars.....	9,000,000	147,881,000	1,443,000	125,522,000	22,359,000
Five thousand dollars.....	7,500,000	480,385,000	3,995,000	465,885,000	14,500,000
Ten thousand dollars.....	35,000,000	599,330,000	10,270,000	342,450,000	56,880,000
<b>Total.....</b>	<b>63,000,000</b>	<b>1,139,314,300</b>	<b>21,069,520</b>	<b>998,991,160</b>	<b>140,323,140</b>
<b>1886.</b>					
Twenty dollars.....	640,000	16,880,000	1,007,450	4,903,110	11,976,890
Fifty dollars.....	100,000	13,300,000	825,845	3,582,045	9,717,955
One hundred dollars.....	100,000	32,434,300	690,100	23,420,900	9,013,400
Five hundred dollars.....	200,000	50,144,000	952,500	36,704,000	13,440,000
One thousand dollars.....		147,881,000	3,863,000	129,385,000	18,496,000
Five thousand dollars.....		480,385,000	680,000	466,565,000	13,820,000
Ten thousand dollars.....		399,330,000	2,170,000	344,620,000	54,710,000
<b>Total.....</b>	<b>1,040,000</b>	<b>1,140,354,300</b>	<b>10,188,895</b>	<b>1,009,180,055</b>	<b>131,174,245</b>
<b>1887.</b>					
Twenty dollars.....		16,880,000	1,104,828	6,007,938	10,872,062
Fifty dollars.....		13,300,000	1,492,600	5,074,645	8,225,355
One hundred dollars.....		32,434,300	1,056,000	24,476,900	7,957,400
Five hundred dollars.....		50,144,000	1,409,000	38,113,000	12,031,000
One thousand dollars.....		147,881,000	1,120,000	130,505,000	17,376,000
Five thousand dollars.....		480,385,000	625,000	467,190,000	13,195,000
Ten thousand dollars.....		399,330,000	2,880,000	347,500,000	51,830,000
<b>Total.....</b>		<b>1,140,354,300</b>	<b>9,687,428</b>	<b>1,018,867,483</b>	<b>121,486,817</b>
<b>1888.</b>					
Twenty dollars.....	4,160,000	21,040,000	2,070,062	8,078,000	12,962,000
Fifty dollars.....	4,500,000	17,800,000	2,480,205	7,554,850	10,245,150
One hundred dollars.....	7,800,000	40,234,300	2,088,400	26,565,300	13,669,000
Five hundred dollars.....	4,700,000	54,844,000	4,420,000	42,533,000	12,311,000
One thousand dollars.....	14,000,000	161,881,000	5,875,000	136,380,000	25,501,000
Five thousand dollars.....	20,000,000	500,385,000	9,330,000	476,520,000	23,865,000
Ten thousand dollars.....	30,000,000	429,330,000	38,360,000	385,860,000	43,470,000
<b>Total.....</b>	<b>85,160,000</b>	<b>1,225,514,300</b>	<b>64,623,667</b>	<b>1,083,491,150</b>	<b>142,023,150</b>
<b>1889.</b>					
Twenty dollars.....		21,040,000	1,982,898	10,060,898	10,979,102
Fifty dollars.....		17,800,000	1,801,800	9,356,650	8,443,350
One hundred dollars.....		40,234,300	2,021,900	28,587,200	11,647,100
Five hundred dollars.....	2,000,000	56,844,000	3,235,500	45,768,500	11,075,500
One thousand dollars.....	6,000,000	167,881,000	10,287,500	146,667,500	21,213,500
Five thousand dollars.....	30,155,000	530,540,000	17,020,000	493,540,000	37,000,000
Ten thousand dollars.....	41,120,000	470,450,000	30,900,000	416,760,000	53,690,000
<b>Total.....</b>	<b>79,275,000</b>	<b>1,304,789,300</b>	<b>67,249,598</b>	<b>1,150,740,748</b>	<b>154,048,552</b>
<b>1890.</b>					
Twenty dollars.....	2,880,000	23,920,000	1,905,628	11,966,526	11,953,474
Fifty dollars.....	2,200,000	20,000,000	1,600,145	10,956,795	9,043,205
One hundred dollars.....	2,000,000	42,234,300	1,533,800	30,121,000	12,113,300
Five hundred dollars.....	2,000,000	58,844,000	1,734,000	47,502,500	11,341,500
One thousand dollars.....	4,000,000	171,881,000	2,152,000	148,819,500	23,061,500
Five thousand dollars.....	11,350,000	541,890,000	13,950,000	507,490,000	34,400,000
Ten thousand dollars.....	24,620,000	495,070,000	22,680,000	439,440,000	55,630,000
<b>Total.....</b>	<b>49,050,000</b>	<b>1,353,839,300</b>	<b>45,555,573</b>	<b>1,196,296,321</b>	<b>157,542,979</b>
<b>1891.</b>					
Twenty dollars.....	4,240,000	28,160,000	1,971,700	13,938,226	14,221,774
Fifty dollars.....	1,000,000	21,000,000	1,587,350	12,544,145	8,455,855
One hundred dollars.....	2,400,000	44,634,300	1,698,500	31,819,500	12,814,800
Five hundred dollars.....	2,200,000	61,044,000	2,170,000	49,672,500	11,371,500
One thousand dollars.....	3,300,000	175,181,000	5,314,000	154,133,500	21,047,500
Five thousand dollars.....	6,680,000	548,570,000	14,380,000	521,870,000	26,700,000
Ten thousand dollars.....	43,700,000	538,770,000	41,480,000	480,920,000	57,850,000
<b>Total.....</b>	<b>63,520,000</b>	<b>1,417,359,300</b>	<b>68,601,550</b>	<b>1,264,897,871</b>	<b>152,461,429</b>

**No. 40.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878.**

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1878.</b>					
Ten dollars.....	\$123,220	\$123,220			\$123,220.00
Twenty dollars.....	10,240	10,240			10,240.00
Fifty dollars.....	13,250	13,250			13,250.00
One hundred dollars.....	179,700	179,700			179,700.00
Five hundred dollars.....	268,000	268,000			268,000.00
One thousand dollars.....	1,256,000	1,256,000			1,256,000.00
<b>Total.....</b>	<b>1,850,410</b>	<b>1,850,410</b>			<b>1,850,410.00</b>
<b>1879.</b>					
Ten dollars.....	43,780	167,000	\$3,170.00	\$3,170.00	163,830.00
Twenty dollars.....	85,760	96,000	580.00	580.00	95,420.00
Fifty dollars.....	131,750	145,000			145,000.00
One hundred dollars.....	301,300	481,000	5,300.00	5,300.00	475,700.00
Five hundred dollars.....	2,000,000	2,268,000	1,768,000.00	1,768,000.00	500,000.00
One thousand dollars.....	6,587,000	7,843,000	6,683,000.00	6,683,000.00	1,160,000.00
<b>Total.....</b>	<b>9,149,590</b>	<b>11,000,000</b>	<b>8,460,050.00</b>	<b>8,460,050.00</b>	<b>2,539,950.00</b>
<b>1880.</b>					
Ten dollars.....	2,007,000	2,174,000	23,490.00	26,660.00	2,147,340.00
Twenty dollars.....	1,890,000	1,986,000	10,540.00	11,120.00	1,974,880.00
Fifty dollars.....	1,195,000	1,340,000	11,050.00	11,050.00	1,328,950.00
One hundred dollars.....	1,449,000	1,930,000	20,100.00	25,400.00	1,904,600.00
Five hundred dollars.....	750,000	3,018,000	20,500.00	1,788,500.00	1,229,500.00
One thousand dollars.....	2,727,000	10,570,000	98,000.00	6,781,000.00	3,789,000.00
<b>Total.....</b>	<b>10,018,000</b>	<b>21,018,000</b>	<b>183,680.00</b>	<b>8,643,730.00</b>	<b>12,374,270.00</b>
<b>1881.</b>					
Ten dollars.....	18,700,000	20,874,000	480,310.00	506,970.00	20,367,030.00
Twenty dollars.....	16,560,000	18,546,000	372,780.00	383,900.00	18,162,100.00
Fifty dollars.....	2,310,000	3,650,000	157,350.00	168,400.00	3,481,600.00
One hundred dollars.....	2,410,000	4,340,000	285,300.00	319,700.00	4,029,300.00
Five hundred dollars.....	632,000	3,650,000	215,000.00	2,003,500.00	1,646,500.00
One thousand dollars.....	300,000	10,870,000	609,000.00	7,390,000.00	3,480,000.00
<b>Total.....</b>	<b>40,912,000</b>	<b>61,930,000</b>	<b>2,119,740.00</b>	<b>10,763,470.00</b>	<b>51,166,530.00</b>
<b>1882.</b>					
Ten dollars.....	12,240,000	33,114,000	3,361,310.00	3,868,280.00	29,245,720.00
Twenty dollars.....	9,040,000	27,586,000	2,241,860.00	2,625,760.00	24,960,240.00
Fifty dollars.....	400,000	4,050,000	598,050.00	766,450.00	3,283,550.00
One hundred dollars.....	800,000	5,140,000	808,600.00	1,119,300.00	4,020,700.00
Five hundred dollars.....	700,000	4,350,000	612,000.00	2,615,500.00	1,734,500.00
One thousand dollars.....	1,120,000	11,990,000	1,748,000.00	9,138,000.00	2,852,000.00
<b>Total.....</b>	<b>24,300,000</b>	<b>86,230,000</b>	<b>9,369,820.00</b>	<b>20,133,290.00</b>	<b>66,096,710.00</b>
<b>1883.</b>					
Ten dollars.....	11,880,000	44,994,000	4,237,828.00	8,106,108.00	36,887,892.00
Twenty dollars.....	13,360,000	40,946,000	3,167,456.00	5,793,216.00	35,152,784.00
Fifty dollars.....	1,600,000	5,650,000	886,615.00	1,653,065.00	3,996,935.00
One hundred dollars.....	2,400,000	7,540,000	1,173,480.00	2,292,780.00	5,247,220.00
Five hundred dollars.....	1,800,000	6,150,000	1,008,500.00	3,624,000.00	2,526,000.00
One thousand dollars.....	4,000,000	15,990,000	2,046,000.00	11,184,000.00	4,806,000.00
<b>Total.....</b>	<b>35,040,000</b>	<b>121,270,000</b>	<b>12,519,879.00</b>	<b>32,653,169.00</b>	<b>88,616,831.00</b>
<b>1884.</b>					
Ten dollars.....	19,000,000	63,994,000	8,397,180.00	16,503,288.00	47,490,712.00
Twenty dollars.....	20,080,000	61,026,000	7,368,260.00	13,161,476.00	47,864,524.00
Fifty dollars.....	3,200,000	8,850,000	903,300.00	2,556,365.00	6,293,635.00
One hundred dollars.....	4,000,000	11,540,000	1,107,900.00	3,400,680.00	8,139,320.00
Five hundred dollars.....	2,500,000	8,650,000	648,500.00	4,272,500.00	4,377,500.00
One thousand dollars.....	3,500,000	19,490,000	1,580,000.00	12,764,000.00	6,726,000.00
<b>Total.....</b>	<b>52,280,000</b>	<b>173,550,000</b>	<b>20,005,140.00</b>	<b>52,658,309.00</b>	<b>120,891,691.00</b>
<b>1885.</b>					
Ten dollars.....	14,040,000	78,034,000	9,783,585.00	26,286,873.00	51,747,127.00
Twenty dollars.....	12,160,000	73,186,000	8,013,560.00	21,175,036.00	52,010,964.00
Fifty dollars.....	2,200,000	11,050,000	839,600.00	3,395,965.00	7,654,035.00
One hundred dollars.....	2,600,000	14,140,000	860,800.00	4,261,480.00	9,878,520.00
Five hundred dollars.....	5,000,000	13,650,000	467,500.00	4,740,000.00	8,910,000.00
One thousand dollars.....	4,000,000	23,490,000	1,025,000.00	13,789,000.00	9,701,000.00
<b>Total.....</b>	<b>40,000,000</b>	<b>213,550,000</b>	<b>20,990,045.00</b>	<b>73,648,354.00</b>	<b>139,901,646.00</b>

**No. 40.—SILVER CERTIFICATES OF EACH DENOMINATION ISSUED, REDEEMED, AND OUTSTANDING, ETC.—Continued.**

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1886.</b>					
Ten dollars.....	\$3,800,000	\$81,834,000	\$5,277,740.00	\$31,564,613.00	\$50,269,387.00
Twenty dollars.....	800,000	73,986,000	7,853,336.00	29,028,372.00	44,957,628.00
Fifty dollars.....		11,050,000	269,195.00	3,665,160.00	7,384,840.00
One hundred dollars.....		14,140,000	267,700.00	4,529,180.00	9,610,820.00
Five hundred dollars.....		13,650,000	7,075,000.00	11,815,000.00	1,835,000.00
One thousand dollars.....		23,490,000	7,781,000.00	21,570,000.00	1,920,000.00
<b>Total.....</b>	<b>4,600,000</b>	<b>218,150,000</b>	<b>28,523,971.00</b>	<b>102,172,325.00</b>	<b>115,977,675.00</b>
<b>* 1887.</b>					
One dollar.....	14,156,000	14,156,000	176,503.90	176,503.90	13,979,496.10
Two dollars.....	8,976,000	8,976,000	70,003.60	70,003.60	8,905,996.40
Five dollars.....	7,760,000	7,760,000	31,758.50	31,758.50	7,728,241.50
Ten dollars.....	10,440,000	92,274,000	6,508,517.00	38,073,130.00	54,200,870.00
Twenty dollars.....	9,520,000	83,506,000	3,848,612.00	32,876,984.00	50,629,016.00
Fifty dollars.....	1,000,000	12,050,000	3,188,740.00	6,853,900.00	5,196,100.00
One hundred dollars.....		14,140,000	5,897,390.00	10,426,570.00	3,713,430.00
Five hundred dollars.....		13,650,000	1,166,000.00	12,981,000.00	669,000.00
One thousand dollars.....		23,490,000	1,399,000.00	22,969,000.00	521,000.00
<b>Total.....</b>	<b>51,852,000</b>	<b>270,002,000</b>	<b>22,286,525.00</b>	<b>124,458,850.00</b>	<b>145,543,150.00</b>
<b>1888.</b>					
One dollar.....	14,172,000	28,328,000	1,419,892.10	1,596,396.00	26,731,604.00
Two dollars.....	10,424,000	19,400,000	732,758.40	802,762.00	18,597,238.00
Five dollars.....	44,700,000	52,460,000	818,381.50	850,140.00	51,609,860.00
Ten dollars.....	36,520,000	128,794,000	10,255,360.00	48,328,490.00	80,465,510.00
Twenty dollars.....	80,000	83,586,000	6,868,856.00	39,745,340.00	43,840,660.00
Fifty dollars.....		12,050,000	804,500.00	7,658,400.00	4,391,600.00
One hundred dollars.....		14,140,000	660,130.00	11,086,700.00	3,053,300.00
Five hundred dollars.....		13,650,000	188,500.00	13,169,500.00	480,500.00
One thousand dollars.....		23,490,000	199,000.00	23,168,000.00	322,000.00
<b>Total.....</b>	<b>105,896,000</b>	<b>375,898,000</b>	<b>21,947,378.00</b>	<b>146,406,228.00</b>	<b>229,491,772.00</b>
<b>1889.</b>					
One dollar.....	8,772,000	37,100,000	7,595,632.20	9,192,028.20	27,907,971.80
Two dollars.....	5,800,000	25,200,000	4,159,572.80	4,962,334.80	20,237,665.20
Five dollars.....	38,540,000	91,000,000	4,570,120.00	5,420,260.00	85,579,740.00
Ten dollars.....	20,480,000	149,274,000	13,508,887.00	61,837,377.00	87,436,623.00
Twenty dollars.....	160,000	83,746,000	8,890,504.00	48,636,384.00	35,109,616.00
Fifty dollars.....		12,050,000	932,790.00	8,591,190.00	3,458,810.00
One hundred dollars.....		14,140,000	727,480.00	11,814,180.00	2,325,820.00
Five hundred dollars.....		13,650,000	134,000.00	13,303,500.00	346,500.00
One thousand dollars.....		23,490,000	95,000.00	23,263,000.00	227,000.00
<b>Total.....</b>	<b>73,752,000</b>	<b>449,650,000</b>	<b>40,614,026.00</b>	<b>187,020,254.00</b>	<b>262,629,746.00</b>
<b>1890.</b>					
One dollar.....	14,700,000	51,800,000	11,473,489.70	20,665,517.90	31,134,482.10
Two dollars.....	9,280,000	34,480,000	6,959,904.80	11,922,239.60	22,557,760.40
Five dollars.....	28,100,000	119,100,000	11,552,583.50	16,972,843.50	102,127,156.50
Ten dollars.....	39,000,000	188,274,000	14,965,607.00	76,802,984.00	111,471,016.00
Twenty dollars.....		83,746,000	8,828,760.00	57,463,144.00	26,282,856.00
Fifty dollars.....	800,000	12,850,000	1,003,950.00	9,595,140.00	3,254,860.00
One hundred dollars.....	2,600,000	16,740,000	636,700.00	12,450,880.00	4,289,120.00
Five hundred dollars.....		13,650,000	93,000.00	13,396,500.00	253,500.00
One thousand dollars.....		23,490,000	56,000.00	23,319,000.00	171,000.00
<b>Total.....</b>	<b>94,480,000</b>	<b>544,130,000</b>	<b>55,569,995.00</b>	<b>242,590,249.00</b>	<b>301,539,751.00</b>
<b>1891</b>					
One dollar.....	9,320,000	61,120,000	11,389,274.00	32,054,791.90	29,065,208.10
Two dollars.....	4,544,000	39,024,000	7,868,255.00	19,790,494.60	19,233,505.40
Five dollars.....	29,540,000	148,640,000	21,597,432.00	38,570,275.50	110,069,724.50
Ten dollars.....	18,880,000	207,154,000	19,766,485.00	96,569,469.00	110,584,531.00
Twenty dollars.....	10,320,000	94,066,000	8,199,620.00	65,664,764.00	28,401,236.00
Fifty dollars.....	3,400,000	16,250,000	792,100.00	10,387,240.00	5,862,760.00
One hundred dollars.....	3,000,000	19,740,000	885,400.00	13,336,280.00	6,403,720.00
Five hundred dollars.....	2,700,000	16,350,000	497,000.00	13,893,500.00	2,456,500.00
One thousand dollars.....	3,200,000	26,690,000	733,000.00	24,052,000.00	2,638,000.00
<b>Total.....</b>	<b>84,904,000</b>	<b>629,034,000</b>	<b>71,728,566.00</b>	<b>314,318,815.00</b>	<b>314,715,185.00</b>

**No. 41.**—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, OF EACH DENOMINATION, ISSUED, REDEEMED, AND OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS DESTROYED.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1878.</b>					
One dollar.....	\$7,562,351	\$115,676,103	\$11,792,775.00	\$94,746,228.70	\$20,929,874.30
Two dollars.....	6,288,000	119,807,048	10,746,878.00	98,896,099.80	20,910,948.20
Five dollars.....	15,820,000	194,541,760	16,111,867.00	139,872,203.50	54,669,556.50
Ten dollars.....	11,503,220	227,214,460	13,763,063.00	161,539,596.00	65,674,864.00
Twenty dollars.....	9,210,240	201,452,640	9,068,554.00	138,719,757.00	62,732,883.00
Fifty dollars.....	3,213,250	87,728,450	6,267,030.00	60,532,520.00	27,195,930.00
One hundred dollars.....	8,036,700	116,068,400	5,509,100.00	82,926,030.00	33,142,370.00
Five hundred dollars.....	6,880,000	187,202,000	6,215,000.00	153,033,500.00	34,168,500.00
One thousand dollars.....	8,390,000	359,627,000	8,395,000.00	318,953,500.00	40,673,500.00
Five thousand dollars.....	15,575,000	521,060,000	19,995,000.00	510,245,000.00	10,815,000.00
Ten thousand dollars.....	113,670,000	706,400,000	115,450,000.00	637,170,000.00	69,230,000.00
<b>Total.....</b>	<b>206,148,761</b>	<b>2,836,777,861</b>	<b>223,332,267.00</b>	<b>2,396,634,435.00</b>	<b>440,143,426.00</b>
<b>1879.</b>					
One dollar.....	6,503,133	122,179,236	9,223,026.50	103,969,255.20	18,209,980.80
Two dollars.....	5,892,000	125,699,048	8,710,295.00	107,606,394.80	18,092,653.20
Five dollars.....	11,060,000	205,601,760	11,622,443.50	151,494,647.00	54,107,113.00
Ten dollars.....	9,323,780	236,538,240	10,196,252.00	171,735,848.00	64,802,392.00
Twenty dollars.....	7,485,760	208,938,400	9,650,836.00	148,370,593.00	60,567,807.00
Fifty dollars.....	2,531,750	90,260,200	4,059,340.00	64,591,860.00	25,668,340.00
One hundred dollars.....	5,632,400	121,700,800	5,561,390.00	88,487,420.00	33,213,380.00
Five hundred dollars.....	8,186,000	195,388,000	8,075,000.00	161,108,500.00	34,279,500.00
One thousand dollars.....	12,225,000	371,852,000	13,670,000.00	332,623,500.00	39,228,500.00
Five thousand dollars.....	15,670,000	536,730,000	16,680,000.00	526,925,000.00	9,805,000.00
Ten thousand dollars.....	90,830,000	797,230,000	123,070,000.00	760,240,000.00	36,990,000.00
<b>Total.....</b>	<b>175,339,823</b>	<b>3,012,117,684</b>	<b>220,518,583.00</b>	<b>2,617,153,018.00</b>	<b>394,964,666.00</b>
<b>1880.</b>					
One dollar.....	9,057,863	131,237,099	6,935,511.80	110,904,767.00	20,332,332.00
Two dollars.....	8,232,000	133,931,048	5,971,840.20	113,578,235.00	20,352,813.00
Five dollars.....	19,680,000	225,281,760	8,354,565.00	159,849,212.00	65,432,548.00
Ten dollars.....	18,527,000	255,065,240	6,265,301.00	178,001,149.00	77,064,091.00
Twenty dollars.....	19,250,000	228,188,400	5,698,620.00	154,069,213.00	74,119,187.00
Fifty dollars.....	2,595,000	92,855,200	2,125,395.00	66,717,255.00	26,137,945.00
One hundred dollars.....	4,501,700	126,202,500	2,604,610.00	91,092,030.00	35,110,470.00
Five hundred dollars.....	3,050,000	198,438,000	16,410,500.00	177,519,000.00	20,919,000.00
One thousand dollars.....	3,427,000	375,279,000	21,124,000.00	353,747,500.00	21,531,500.00
Five thousand dollars.....	5,015,000	541,745,000	10,945,000.00	537,870,000.00	8,875,000.00
Ten thousand dollars.....	45,040,000	842,270,000	64,570,000.00	824,810,000.00	17,460,000.00
<b>Total.....</b>	<b>138,375,563</b>	<b>3,150,493,247</b>	<b>151,005,343.00</b>	<b>2,768,158,361.00</b>	<b>382,334,886.00</b>
<b>1881.</b>					
One dollar.....	9,889,034	141,126,133	7,575,604.40	118,480,371.40	22,645,761.60
Two dollars.....	8,752,000	142,683,048	6,860,680.60	120,438,925.60	22,244,122.40
Five dollars.....	14,760,000	240,041,760	10,623,470.00	170,472,682.00	69,569,078.00
Ten dollars.....	27,860,000	282,925,240	7,566,674.00	185,567,823.00	97,357,417.00
Twenty dollars.....	22,800,000	250,988,400	6,484,770.00	160,553,983.00	90,434,417.00
Fifty dollars.....	3,510,000	96,365,200	2,463,435.00	69,180,690.00	27,184,510.00
One hundred dollars.....	5,354,300	131,556,800	3,219,110.00	94,311,140.00	37,245,660.00
Five hundred dollars.....	1,332,000	199,770,000	5,776,000.00	183,295,000.00	16,475,000.00
One thousand dollars.....	1,200,000	376,479,000	6,502,000.00	360,249,500.00	16,229,500.00
Five thousand dollars.....	2,215,000	543,960,000	3,370,000.00	541,240,000.00	2,720,000.00
Ten thousand dollars.....	15,350,000	857,620,000	18,670,000.00	843,480,000.00	14,140,000.00
<b>Total.....</b>	<b>113,022,334</b>	<b>3,263,515,581</b>	<b>79,111,754.00</b>	<b>2,847,270,115.00</b>	<b>416,245,466.00</b>
<b>1882.</b>					
One dollar.....	11,445,524	152,571,657	8,370,332.00	126,850,703.40	25,720,953.60
Two dollars.....	10,472,000	153,155,048	8,093,497.00	128,532,422.60	24,622,625.40
Five dollars.....	14,280,000	254,321,760	16,506,538.00	186,979,220.00	67,342,540.00
Ten dollars.....	18,920,000	301,845,240	14,246,931.00	199,814,754.00	102,030,486.00
Twenty dollars.....	14,720,000	265,708,400	11,535,986.00	172,089,969.00	93,618,431.00
Fifty dollars.....	3,600,000	99,965,200	3,309,190.00	72,489,880.00	27,475,320.00
One hundred dollars.....	5,327,900	136,884,700	3,859,570.00	98,170,710.00	38,713,990.00
Five hundred dollars.....	2,450,000	202,220,000	2,106,000.00	185,401,000.00	16,819,000.00
One thousand dollars.....	2,620,000	379,099,000	3,088,000.00	363,337,500.00	15,761,500.00
Five thousand dollars.....	7,945,000	551,905,000	7,115,000.00	548,355,000.00	3,550,000.00
Ten thousand dollars.....	28,950,000	886,570,000	26,570,000.00	870,050,000.00	16,520,000.00
<b>Total.....</b>	<b>120,730,424</b>	<b>3,384,246,005</b>	<b>104,801,044.00</b>	<b>2,952,071,159.00</b>	<b>432,174,846.00</b>

**No. 41.**—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1883.</b>					
One dollar.....	\$11,986,114	\$164,557,771	\$9,970,610.80	\$136,821,314.20	\$27,736,456.80
Two dollars.....	9,672,000	192,827,048	8,770,231.20	137,302,653.80	25,524,394.20
Five dollars.....	22,860,000	277,181,760	19,052,455.00	206,031,675.00	71,150,085.00
Ten dollars.....	26,120,000	327,965,240	18,529,708.00	218,344,462.00	109,620,778.00
Twenty dollars.....	28,720,000	294,428,400	15,375,198.00	187,065,167.00	106,763,233.00
Fifty dollars.....	14,700,000	114,665,200	5,241,690.00	77,731,570.00	36,933,630.00
One hundred dollars.....	15,656,600	152,541,300	5,948,180.00	104,118,890.00	48,422,410.00
Five hundred dollars.....	12,400,000	214,620,000	3,467,000.00	188,868,000.00	25,752,000.00
One thousand dollars.....	21,400,000	400,499,000	5,093,000.00	368,430,500.00	32,068,500.00
Five thousand dollars.....	21,470,000	573,375,000	14,785,000.00	563,140,000.00	10,235,000.00
Ten thousand dollars.....	66,560,000	953,130,000	45,430,000.00	915,480,000.00	37,650,000.00
<b>Total.....</b>	<b>251,544,714</b>	<b>3,635,790,719</b>	<b>151,863,073.00</b>	<b>3,103,934,232.00</b>	<b>531,856,487.00</b>
<b>1884.</b>					
One dollar.....	8,943,236	173,501,007	10,019,508.00	146,840,822.20	26,660,184.80
Two dollars.....	7,808,000	170,635,048	8,434,508.00	145,737,161.80	24,897,886.20
Five dollars.....	23,420,000	300,601,760	19,017,170.00	225,048,845.00	75,552,915.00
Ten dollars.....	31,160,000	359,125,240	23,793,050.00	242,107,512.00	117,017,728.00
Twenty dollars.....	34,880,000	329,308,400	22,368,720.00	210,033,887.00	119,274,513.00
Fifty dollars.....	8,700,000	123,365,200	7,012,100.00	84,743,670.00	38,621,530.00
One hundred dollars.....	10,637,000	163,178,300	8,089,300.00	112,208,190.00	50,970,110.00
Five hundred dollars.....	9,650,000	224,270,000	5,329,000.00	194,197,000.00	30,073,000.00
One thousand dollars.....	17,500,000	417,999,000	9,006,000.00	377,436,500.00	40,562,500.00
Five thousand dollars.....	11,300,000	584,675,000	8,140,000.00	571,280,000.00	13,395,000.00
Ten thousand dollars.....	42,570,000	995,700,000	38,050,000.00	953,530,000.00	42,170,000.00
<b>Total.....</b>	<b>206,568,236</b>	<b>3,842,358,955</b>	<b>159,229,356.00</b>	<b>3,263,163,588.00</b>	<b>579,195,367.00</b>
<b>1885.</b>					
One dollar.....	10,187,153	183,688,160	11,895,276.00	158,736,098.20	24,952,061.80
Two dollars.....	10,856,000	181,491,048	10,458,817.00	156,195,978.80	25,295,069.20
Five dollars.....	19,300,000	319,901,760	18,855,110.00	243,903,955.00	75,997,805.00
Ten dollars.....	23,680,000	382,805,240	24,411,215.00	266,518,727.00	116,286,513.00
Twenty dollars.....	22,320,000	351,628,400	22,112,700.00	232,146,587.00	119,481,813.00
Fifty dollars.....	9,700,000	133,065,200	6,793,800.00	91,507,470.00	41,557,730.00
One hundred dollars.....	10,000,000	173,178,300	8,591,300.00	120,799,490.00	52,378,810.00
Five hundred dollars.....	13,950,000	238,220,000	4,363,500.00	198,560,500.00	39,659,500.00
One thousand dollars.....	25,000,000	442,999,000	4,786,000.00	382,222,500.00	60,776,500.00
Five thousand dollars.....	13,285,000	597,960,000	8,415,000.00	579,695,000.00	18,265,000.00
Ten thousand dollars.....	85,770,000	1,081,470,000	45,400,000.00	998,930,000.00	82,540,000.00
<b>Total.....</b>	<b>244,048,153</b>	<b>4,086,407,108</b>	<b>166,052,718.00</b>	<b>3,429,216,306.00</b>	<b>657,190,802.00</b>
<b>1886.</b>					
One dollar.....		183,688,160	7,348,139.40	166,084,237.60	17,603,922.40
Two dollars.....		181,491,048	7,090,699.60	163,286,678.40	18,204,369.60
Five dollars.....	21,320,000	341,221,760	11,688,586.00	255,592,541.00	85,629,219.00
Ten dollars.....	13,760,000	396,565,240	13,118,465.00	279,637,192.00	116,928,048.00
Twenty dollars.....	8,560,000	360,188,400	16,028,916.00	248,175,503.00	112,012,897.00
Fifty dollars.....	2,100,000	135,165,200	3,263,670.00	94,771,140.00	40,394,060.00
One hundred dollars.....	4,800,000	177,978,300	7,194,890.00	127,994,380.00	49,983,920.00
Five hundred dollars.....	600,000	238,820,000	12,560,500.00	211,121,000.00	27,699,000.00
One thousand dollars.....	17,500,000	460,499,000	20,499,000.00	402,721,500.00	57,777,500.00
Five thousand dollars.....	4,630,000	602,590,000	6,805,000.00	586,500,000.00	16,090,000.00
Ten thousand dollars.....	43,020,000	1,124,490,000	54,940,000.00	1,053,870,000.00	70,620,000.00
<b>Total.....</b>	<b>116,290,000</b>	<b>4,202,697,108</b>	<b>160,537,866.00</b>	<b>3,589,754,172.00</b>	<b>612,942,936.00</b>
<b>1887.</b>					
One dollar.....	14,156,000	197,844,160	8,983,049.80	175,067,287.40	22,776,872.60
Two dollars.....	8,976,000	190,467,048	9,265,801.20	172,552,479.60	17,914,568.40
Five dollars.....	34,500,000	375,721,760	17,336,127.00	272,928,668.00	102,793,092.00
Ten dollars.....	33,080,000	429,645,240	15,435,707.00	295,072,899.00	134,572,341.00
Twenty dollars.....	25,760,000	385,948,400	12,342,458.00	260,517,961.00	125,430,439.00
Fifty dollars.....	3,000,000	138,165,200	8,063,620.00	102,834,760.00	35,330,440.00
One hundred dollars.....	2,800,000	180,778,300	11,469,690.00	139,464,070.00	41,314,230.00
Five hundred dollars.....		238,820,000	7,294,500.00	218,415,500.00	20,404,500.00
One thousand dollars.....	3,648,000	464,147,000	12,331,000.00	415,052,500.00	49,094,500.00
Five thousand dollars.....		602,590,000	2,380,000.00	588,880,000.00	13,710,000.00
Ten thousand dollars.....	28,400,000	1,152,890,000	38,630,000.00	1,092,500,000.00	60,390,000.00
<b>Total.....</b>	<b>154,320,000</b>	<b>4,357,017,108</b>	<b>143,531,953.00</b>	<b>3,733,286,125.00</b>	<b>623,730,983.00</b>

**No. 41.**—AMOUNT OF UNITED STATES NOTES, TREASURY NOTES, AND GOLD, SILVER, AND CURRENCY CERTIFICATES, ETC.—Continued.

Denomination.	Issued during year.	Total issued.	Redeemed during year.	Total redeemed.	Outstanding.
<b>1888.</b>					
One dollar.....	\$14,172,000	\$212,016,160	\$5,037,036.10	\$180,104,323.50	\$31,911,836.50
Two dollars.....	10,424,000	200,891,048	4,764,394.40	177,316,874.00	23,574,174.00
Five dollars.....	52,000,000	427,721,760	22,128,359.50	295,057,027.50	132,664,732.50
Ten dollars.....	53,520,000	483,165,240	21,362,430.00	316,435,329.00	166,729,911.00
Twenty dollars.....	33,040,000	418,988,400	16,854,355.00	277,372,316.00	141,616,084.00
Fifty dollars.....	7,900,000	145,465,200	6,123,140.00	108,957,900.00	36,507,300.00
One hundred dollars.....	12,700,000	193,478,300	6,187,830.00	145,651,900.00	47,826,400.00
Five hundred dollars.....	6,200,000	245,020,000	5,745,000.00	224,160,500.00	20,859,500.00
One thousand dollars.....	15,352,000	479,499,000	14,320,500.00	429,373,000.00	50,126,000.00
Five thousand dollars.....	20,230,000	622,820,000	9,405,000.00	598,285,000.00	24,535,000.00
Ten thousand dollars.....	60,170,000	1,213,060,000	62,850,000.00	1,155,350,000.00	57,710,000.00
<b>Total.....</b>	<b>285,108,000</b>	<b>4,642,125,108</b>	<b>174,778,045.00</b>	<b>3,908,064,170.00</b>	<b>734,060,938.00</b>
<b>1889.</b>					
One dollar.....	8,772,000	220,788,160	9,061,336.80	189,165,660.30	31,622,499.70
Two dollars.....	5,800,000	206,691,048	5,785,215.20	183,102,089.20	23,588,958.80
Five dollars.....	38,510,000	466,281,760	27,290,032.00	392,347,059.50	143,914,700.50
Ten dollars.....	34,200,000	517,365,240	26,909,035.00	343,344,364.00	174,020,876.00
Twenty dollars.....	19,040,000	438,028,400	21,154,120.00	298,526,436.00	139,501,964.00
Fifty dollars.....	6,000,000	151,465,200	6,362,725.00	115,320,625.00	36,144,575.00
One hundred dollars.....	7,000,000	201,078,300	6,644,660.00	152,296,560.00	48,781,740.00
Five hundred dollars.....	9,750,000	254,770,000	4,688,000.00	228,848,500.00	25,921,500.00
One thousand dollars.....	11,500,000	490,999,000	11,498,500.00	440,871,500.00	50,127,500.00
Five thousand dollars.....	30,155,000	652,975,000	17,110,000.00	615,395,000.00	37,580,000.00
Ten thousand dollars.....	73,770,000	1,286,830,000	61,130,000.00	1,216,480,000.00	70,350,000.00
<b>Total.....</b>	<b>245,127,000</b>	<b>4,887,252,108</b>	<b>197,633,624.00</b>	<b>4,105,697,794.00</b>	<b>781,554,314.00</b>
<b>1890.</b>					
One dollar.....	14,916,000	235,704,160	12,111,664.40	201,277,324.70	34,426,835.30
Two dollars.....	9,496,000	216,187,048	7,654,319.60	190,756,408.80	25,430,639.20
Five dollars.....	48,120,000	514,381,760	32,177,160.00	354,524,219.50	159,857,540.50
Ten dollars.....	58,720,000	576,085,240	30,859,060.00	374,203,424.00	201,881,816.00
Twenty dollars.....	34,240,000	472,268,400	24,021,284.00	322,547,720.00	149,720,680.00
Fifty dollars.....	4,800,000	156,265,200	7,184,110.00	122,504,735.00	33,760,465.00
One hundred dollars.....	8,000,000	209,078,300	7,854,970.00	160,151,530.00	48,926,770.00
Five hundred dollars.....	3,400,000	258,170,000	6,398,000.00	235,246,500.00	22,923,500.00
One thousand dollars.....	4,000,000	494,999,000	14,357,000.00	455,228,500.00	39,770,500.00
Five thousand dollars.....	11,350,000	664,325,000	14,055,000.00	629,450,000.00	34,875,000.00
Ten thousand dollars.....	48,100,000	1,334,930,000	50,870,000.00	1,267,350,000.00	67,580,000.00
<b>Total.....</b>	<b>245,142,000</b>	<b>5,132,394,108</b>	<b>207,542,568.00</b>	<b>4,313,240,362.00</b>	<b>819,153,746.00</b>
<b>1891.</b>					
One dollar.....	13,452,417	249,156,577	11,907,394.00	213,184,718.70	35,971,858.30
Two dollars.....	8,576,000	224,763,048	8,316,160.00	199,072,568.80	25,690,479.20
Five dollars.....	56,260,000	570,641,760	38,424,642.00	392,948,861.50	177,692,898.50
Ten dollars.....	55,880,000	631,965,240	38,544,200.00	412,747,624.00	219,217,616.00
Twenty dollars.....	43,120,000	515,388,400	28,082,620.00	350,630,346.00	164,758,060.00
Fifty dollars.....	6,200,000	162,065,200	6,398,300.00	128,903,035.00	33,162,165.00
One hundred dollars.....	14,400,000	223,478,300	8,675,300.00	168,826,830.00	54,651,470.00
Five hundred dollars.....	5,500,000	264,070,000	5,617,500.00	240,864,000.00	23,206,000.00
One thousand dollars.....	17,300,000	512,299,000	10,910,000.00	466,138,500.00	46,160,500.00
Five thousand dollars.....	6,680,000	671,005,000	14,540,000.00	643,090,000.00	27,015,000.00
Ten thousand dollars.....	83,140,000	1,418,070,000	69,380,000.00	1,336,730,000.00	81,340,000.00
<b>Total.....</b>	<b>310,508,417</b>	<b>5,442,902,525</b>	<b>240,796,116.00</b>	<b>4,554,036,478.00</b>	<b>888,866,047.00</b>



**No. 42.**—AMOUNT OF PAPER CURRENCY OF EACH DENOMINATION OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, INCLUDING \$1,000,000 OF UNKNOWN DENOMINATIONS OF UNITED STATES NOTES DESTROYED.

Denomination.	Legal-tender notes.	Certificates of deposit.	National-bank notes.	Total.
<b>1878.</b>				
One dollar .....	\$20,929,874	.....	\$4,059,836	\$24,989,710
Two dollars .....	20,910,948	.....	2,820,132	23,731,080
Five dollars .....	54,669,557	.....	93,908,525	148,578,082
Ten dollars .....	65,551,644	\$123,220	104,097,270	169,772,134
Twenty dollars .....	62,720,643	12,240	68,632,220	131,365,103
Fifty dollars .....	27,182,680	13,250	21,704,900	48,900,830
One hundred dollars .....	31,624,670	1,517,700	28,300,600	61,442,970
Five hundred dollars .....	30,878,500	3,290,000	1,097,000	35,265,500
One thousand dollars .....	33,212,500	7,461,000	305,000	40,978,500
Five thousand dollars .....	.....	10,815,000	.....	10,815,000
Ten thousand dollars .....	.....	69,230,000	.....	69,230,000
<b>Total .....</b>	<b>347,681,016</b>	<b>92,462,410</b>	<b>324,925,483</b>	<b>765,068,909</b>
<b>1879.</b>				
One dollar .....	18,209,981	.....	4,016,879	22,226,860
Two dollars .....	18,092,653	.....	2,800,006	20,892,659
Five dollars .....	54,107,113	.....	95,977,475	150,084,588
Ten dollars .....	64,638,562	163,830	106,420,340	171,222,732
Twenty dollars .....	60,470,887	96,920	70,571,580	131,139,387
Fifty dollars .....	25,523,340	145,000	21,134,350	46,802,690
One hundred dollars .....	32,038,480	1,174,900	27,044,900	60,258,280
Five hundred dollars .....	32,569,500	1,710,000	684,500	34,964,000
One thousand dollars .....	35,070,500	4,158,000	316,000	39,544,500
Five thousand dollars .....	4,000,000	5,805,000	.....	9,805,000
Ten thousand dollars .....	2,960,000	34,030,000	.....	36,990,000
<b>Total .....</b>	<b>347,681,016</b>	<b>47,283,650</b>	<b>328,966,030</b>	<b>723,930,696</b>
<b>1880.</b>				
One dollar .....	20,332,332	.....	2,687,022	23,019,354
Two dollars .....	20,352,813	.....	1,885,960	22,238,773
Five dollars .....	65,432,548	.....	100,578,275	166,010,823
Ten dollars .....	74,916,751	2,147,340	113,581,040	190,645,131
Twenty dollars .....	72,143,207	1,975,980	74,988,440	149,107,627
Fifty dollars .....	24,808,995	1,328,950	21,679,300	47,817,245
One hundred dollars .....	32,797,870	2,312,600	27,521,500	62,631,970
Five hundred dollars .....	19,224,000	1,695,000	702,000	21,621,000
One thousand dollars .....	16,532,500	4,999,000	270,000	21,801,500
Five thousand dollars .....	680,000	3,195,000	.....	3,875,000
Ten thousand dollars .....	460,000	17,000,000	.....	17,460,000
<b>Total .....</b>	<b>347,681,016</b>	<b>34,653,870</b>	<b>343,893,537</b>	<b>726,228,423</b>
<b>1881.</b>				
One dollar .....	22,645,762	.....	1,564,390	24,210,152
Two dollars .....	22,244,122	.....	1,093,334	23,337,456
Five dollars .....	69,569,078	.....	99,962,365	169,531,443
Ten dollars .....	76,990,387	20,367,030	119,214,320	216,571,737
Twenty dollars .....	72,271,597	18,162,820	79,255,640	169,690,057
Fifty dollars .....	23,702,910	3,481,600	23,051,750	50,236,260
One hundred dollars .....	32,947,660	4,298,000	29,518,100	66,763,760
Five hundred dollars .....	14,570,000	1,905,000	723,500	17,198,500
One thousand dollars .....	12,024,500	4,205,000	235,000	16,464,500
Five thousand dollars .....	455,000	2,265,000	.....	2,720,000
Ten thousand dollars .....	260,000	13,880,000	.....	14,140,000
<b>Total .....</b>	<b>347,681,016</b>	<b>68,564,450</b>	<b>354,618,399</b>	<b>770,863,865</b>
<b>1882.</b>				
One dollar .....	25,720,954	.....	912,546	26,633,500
Two dollars .....	24,622,625	.....	608,080	25,230,705
Five dollars .....	67,342,540	.....	97,490,980	164,833,520
Ten dollars .....	72,784,766	29,245,720	121,436,400	223,466,886
Twenty dollars .....	68,657,471	24,960,960	82,186,560	175,804,991
Fifty dollars .....	24,191,770	3,283,550	23,395,400	50,870,720
One hundred dollars .....	34,469,390	4,244,600	30,433,300	69,167,290
Five hundred dollars .....	14,876,000	1,943,000	880,000	17,699,000
One thousand dollars .....	12,335,500	3,426,000	192,000	15,953,500
Five thousand dollars .....	420,000	3,130,000	.....	3,550,000
Ten thousand dollars .....	2,260,000	14,260,000	.....	16,520,000
<b>Total .....</b>	<b>347,681,016</b>	<b>84,493,830</b>	<b>357,555,266</b>	<b>789,730,112</b>

**No. 42.**—AMOUNT OF PAPER CURRENCY OF EACH DENOMINATION OUTSTANDING  
AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, ETC.—Continued.

Denomination.	Legal-tender notes.	Certificates of deposit.	National-bank notes.	Total.
<b>1883.</b>				
One dollar	\$27, 736, 457	-----	\$628, 202	\$28, 364, 660
Two dollars	25, 524, 394	-----	393, 080	25, 917, 474
Five dollars	71, 150, 085	-----	93, 593, 555	164, 743, 640
Ten dollars	72, 732, 886	\$36, 887, 892	120, 013, 440	229, 634, 218
Twenty dollars	62, 446, 909	44, 316, 324	83, 700, 980	190, 464, 213
Fifty dollars	23, 885, 895	13, 047, 735	23, 831, 250	60, 764, 880
One hundred dollars	34, 302, 390	14, 120, 020	32, 726, 900	81, 149, 310
Five hundred dollars	15, 098, 500	10, 653, 500	965, 000	26, 717, 000
One thousand dollars	14, 328, 500	17, 740, 000	217, 000	32, 285, 500
Five thousand dollars	315, 000	9, 920, 000	-----	10, 235, 000
Ten thousand dollars	160, 000	37, 490, 000	-----	37, 650, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>184, 175, 471</b>	<b>356, 069, 408</b>	<b>887, 925, 895</b>
<b>1884.</b>				
One dollar	26, 660, 185	-----	511, 564	27, 171, 749
Two dollars	24, 897, 886	-----	298, 642	25, 196, 528
Five dollars	75, 552, 915	-----	87, 249, 585	162, 802, 500
Ten dollars	69, 527, 016	47, 490, 712	113, 311, 490	230, 329, 218
Twenty dollars	58, 054, 629	61, 219, 884	80, 515, 720	199, 790, 233
Fifty dollars	23, 208, 895	15, 412, 635	22, 752, 100	61, 373, 630
One hundred dollars	33, 640, 990	17, 329, 120	32, 983, 700	83, 953, 810
Five hundred dollars	16, 914, 000	13, 159, 000	845, 500	30, 918, 500
One thousand dollars	19, 034, 500	21, 528, 000	221, 000	40, 783, 500
Five thousand dollars	130, 000	13, 265, 000	-----	13, 395, 000
Ten thousand dollars	60, 000	42, 110, 000	-----	42, 170, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>231, 514, 351</b>	<b>338, 689, 301</b>	<b>917, 884, 668</b>
<b>1885.</b>				
One dollar	24, 952, 062	-----	455, 357	25, 407, 419
Two dollars	25, 295, 069	-----	250, 976	25, 546, 045
Five dollars	75, 997, 805	-----	81, 172, 315	157, 170, 120
Ten dollars	64, 539, 386	51, 747, 127	104, 951, 890	221, 238, 403
Twenty dollars	55, 126, 509	64, 355, 304	75, 721, 280	195, 203, 093
Fifty dollars	23, 459, 895	18, 097, 835	21, 261, 200	62, 818, 930
One hundred dollars	32, 896, 790	19, 482, 020	32, 155, 600	84, 534, 410
Five hundred dollars	16, 557, 000	23, 102, 500	712, 000	40, 371, 500
One thousand dollars	28, 716, 500	32, 060, 000	172, 000	60, 948, 500
Five thousand dollars	100, 000	18, 165, 000	-----	18, 265, 000
Ten thousand dollars	40, 000	82, 500, 000	-----	82, 540, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>309, 509, 786</b>	<b>316, 852, 618</b>	<b>974, 043, 420</b>
<b>1886.</b>				
One dollar	17, 603, 922	-----	418, 482	18, 022, 404
Two dollars	18, 204, 370	-----	220, 796	18, 425, 166
Five dollars	85, 629, 219	-----	83, 283, 180	168, 912, 399
Ten dollars	66, 658, 661	50, 269, 387	101, 490, 180	218, 418, 228
Twenty dollars	55, 078, 379	56, 934, 518	72, 966, 420	184, 979, 317
Fifty dollars	23, 291, 265	17, 102, 795	19, 266, 100	59, 660, 160
One hundred dollars	31, 359, 700	18, 624, 220	30, 293, 600	80, 277, 520
Five hundred dollars	12, 424, 000	15, 275, 000	445, 500	28, 144, 500
One thousand dollars	37, 361, 500	20, 416, 000	104, 000	57, 881, 500
Five thousand dollars	60, 000	16, 030, 000	-----	16, 090, 000
Ten thousand dollars	10, 000	70, 610, 000	-----	70, 620, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>265, 261, 920</b>	<b>308, 488, 258</b>	<b>921, 431, 194</b>
<b>1887.</b>				
One dollar	8, 797, 377	13, 979, 496	397, 856	23, 174, 799
Two dollars	9, 008, 572	8, 905, 996	205, 062	18, 119, 630
Five dollars	95, 064, 850	7, 728, 242	78, 116, 275	180, 909, 367
Ten dollars	80, 371, 471	54, 200, 870	91, 616, 850	226, 189, 191
Twenty dollars	63, 929, 361	61, 501, 078	65, 781, 220	191, 211, 659
Fifty dollars	21, 908, 985	13, 421, 455	16, 378, 450	51, 708, 890
One hundred dollars	29, 643, 490	11, 670, 820	25, 990, 800	67, 305, 030
Five hundred dollars	7, 704, 500	12, 700, 000	328, 000	20, 732, 500
One thousand dollars	31, 197, 500	17, 897, 000	79, 000	49, 173, 500
Five thousand dollars	45, 000	13, 665, 000	-----	13, 710, 000
Ten thousand dollars	10, 000	60, 380, 000	-----	60, 390, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>276, 049, 967</b>	<b>278, 893, 513</b>	<b>902, 624, 496</b>

**No. 42.—AMOUNT OF PAPER CURRENCY OF EACH DENOMINATION OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1878, ETC.—Continued.**

Denomination.	Legal-tender notes.	Certificates of deposit.	National-bank notes.	Total.
<b>1888.</b>				
One dollar	\$5, 180, 233	\$26, 731, 604	\$391, 042	\$32, 302, 879
Two dollars	4, 976, 936	18, 597, 233	199, 784	23, 773, 953
Five dollars	81, 054, 872	51, 609, 896	72, 426, 835	205, 091, 567
Ten dollars	86, 264, 401	90, 465, 510	81, 453, 460	248, 183, 371
Twenty dollars	84, 813, 924	56, 802, 160	59, 272, 120	200, 888, 204
Fifty dollars	31, 104, 150	14, 636, 750	14, 501, 500	51, 008, 800
One hundred dollars	31, 104, 150	16, 722, 590	23, 613, 800	71, 440, 540
Five hundred dollars	8, 065, 000	12, 781, 500	259, 000	21, 118, 500
One thousand dollars	24, 303, 000	25, 823, 000	62, 000	50, 188, 000
Five thousand dollars	35, 000	24, 500, 000	.....	24, 535, 000
Ten thousand dollars	10, 000	57, 700, 000	.....	57, 710, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>386, 379, 922</b>	<b>252, 179, 641</b>	<b>986, 240, 579</b>
<b>1889.</b>				
One dollar	3, 714, 528	27, 907, 972	377, 319	31, 999, 819
Two dollars	3, 351, 294	20, 237, 665	189, 562	23, 778, 521
Five dollars	58, 334, 960	85, 579, 740	59, 166, 305	203, 081, 005
Ten dollars	86, 584, 253	87, 436, 623	68, 091, 770	242, 112, 646
Twenty dollars	93, 413, 240	46, 088, 718	51, 253, 920	190, 735, 884
Fifty dollars	24, 242, 415	11, 902, 130	11, 886, 650	48, 131, 225
One hundred dollars	34, 808, 820	15, 972, 920	19, 851, 200	68, 632, 940
Five hundred dollars	14, 499, 500	11, 422, 000	220, 000	26, 141, 500
One thousand dollars	28, 687, 000	21, 440, 500	56, 000	50, 183, 500
Five thousand dollars	35, 000	37, 555, 000	.....	37, 590, 000
Ten thousand dollars	10, 000	70, 340, 000	.....	70, 350, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>433, 883, 298</b>	<b>211, 172, 726</b>	<b>992, 737, 040</b>
<b>1890.</b>				
One dollar	3, 292, 353	31, 134, 482	371, 488	34, 798, 323
Two dollars	2, 872, 879	22, 557, 760	185, 310	25, 615, 949
Five dollars	57, 730, 384	102, 127, 157	52, 014, 270	211, 871, 811
Ten dollars	90, 410, 800	111, 471, 016	59, 544, 070	261, 425, 886
Twenty dollars	111, 436, 350	38, 234, 330	45, 516, 840	195, 237, 520
Fifty dollars	21, 462, 400	12, 298, 065	10, 276, 900	44, 037, 365
One hundred dollars	32, 524, 350	16, 402, 420	17, 571, 600	66, 498, 370
Five hundred dollars	11, 328, 500	11, 595, 000	192, 500	23, 116, 000
One thousand dollars	16, 538, 000	23, 232, 500	50, 000	39, 820, 500
Five thousand dollars	25, 000	34, 850, 000	.....	34, 875, 000
Ten thousand dollars	10, 000	67, 580, 000	.....	67, 590, 000
<b>Total</b>	<b>347, 681, 016</b>	<b>471, 482, 730</b>	<b>185, 722, 978</b>	<b>1, 004, 886, 724</b>
<b>1891.</b>				
One dollar	6, 906, 650	29, 065, 208	367, 071	36, 338, 929
Two dollars	6, 456, 974	19, 233, 505	181, 750	25, 872, 229
Five dollars	67, 623, 174	110, 069, 725	47, 567, 685	225, 260, 584
Ten dollars	108, 633, 085	110, 584, 531	53, 113, 900	272, 331, 516
Twenty dollars	122, 135, 050	42, 623, 010	40, 914, 000	205, 672, 060
Fifty dollars	18, 843, 550	14, 515, 615	9, 167, 800	42, 526, 965
One hundred dollars	35, 432, 950	19, 218, 520	16, 020, 200	70, 671, 670
Five hundred dollars	9, 378, 000	13, 823, 000	176, 500	23, 382, 500
One thousand dollars	22, 475, 000	23, 685, 500	42, 000	46, 202, 500
Five thousand dollars	15, 000	27, 000, 000	.....	27, 015, 000
Ten thousand dollars	10, 000	81, 330, 000	.....	81, 340, 000
<b>Total</b>	<b>397, 909, 433</b>	<b>490, 956, 614</b>	<b>167, 550, 906</b>	<b>1, 056, 416, 953</b>

**No. 43.—CIRCULATING NOTES OF THE UNITED STATES OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1862.**

Fiscal year.	Old demand notes.	United States notes.	Treasury notes of 1890.	Fractional currency.	Total.
1862	\$51,105,235.00	\$96,620,000.00			\$147,725,235.00
1863	3,384,000.00	387,646,589.00		\$20,192,456.00	411,223,045.00
1864	789,037.50	447,300,203.10		22,324,283.10	470,413,523.70
1865	472,603.50	431,066,427.99		25,033,128.76	456,572,160.25
1866	272,162.75	400,780,305.85		27,008,875.36	428,061,343.96
1867	208,432.50	371,783,597.00		28,474,623.02	400,466,652.52
1868	143,912.00	356,000,000.00		32,727,908.47	388,871,820.47
1869	123,739.25	356,000,000.00		32,114,637.36	388,238,376.61
1870	106,256.00	356,000,000.00		39,878,634.48	395,984,940.48
1871	96,505.50	356,000,000.00		40,582,874.56	396,679,380.06
1872	88,296.25	357,500,000.00		40,855,835.27	398,444,131.52
1873	79,967.50	356,000,000.00		44,799,305.44	400,879,332.94
1874	76,732.50	381,999,073.00		45,912,003.34	427,987,808.84
1875	70,107.50	375,771,580.00		42,129,424.19	417,971,111.69
1876	66,917.50	369,772,284.00		34,446,595.39	404,285,796.89
1877	63,962.50	359,764,332.00		20,403,137.34	380,231,431.84
1878	62,297.50	346,681,016.00		16,547,768.77	363,291,082.27
1879	61,470.00	346,681,016.00		15,842,610.11	362,535,096.11
1880	60,975.00	346,681,016.00		15,590,892.70	362,332,883.70
1881	60,535.00	346,681,016.00		15,481,891.65	362,223,442.65
1882	59,695.00	346,681,016.00		15,423,186.10	362,163,897.10
1883	58,985.00	346,681,016.00		15,376,629.14	362,116,630.14
1884	58,440.00	346,681,016.00		15,355,999.64	362,095,455.64
1885	57,950.00	346,681,016.00		15,340,114.21	362,079,080.21
1886	57,445.00	346,681,016.00		15,330,025.85	362,068,486.85
1887	57,130.00	346,681,016.00		15,322,902.70	362,061,048.70
1888	56,307.50	346,681,016.00		15,298,582.15	362,036,405.65
1889	56,442.50	346,681,016.00		15,292,628.80	362,030,087.30
1890	56,032.50	346,681,016.00		15,287,449.30	362,024,497.80
1891	55,647.50	346,681,016.00	\$50,228,417.00	15,283,617.93	412,248,698.43

**No. 44.—GOLD, SILVER, AND CURRENCY CERTIFICATES OUTSTANDING AT THE CLOSE OF EACH FISCAL YEAR FROM 1866.**

Fiscal year.	Gold certificates.	Silver certificates.	Currency certificates.	Total.
1866	\$10,947,860.00			\$10,947,860.00
1867	18,773,580.00			18,773,580.00
1868	17,678,640.00			17,678,640.00
1869	33,086,180.00			33,086,180.00
1870	34,547,120.00			34,547,120.00
1871	19,886,300.00			19,886,300.00
1872	32,086,300.00			32,086,300.00
1873	39,460,000.00			39,460,000.00
1874	22,825,100.00		\$31,810,303.00	71,270,000.00
1875	21,796,300.00		58,990,000.00	81,815,100.00
1876	28,681,400.00		59,045,000.00	80,841,300.00
1877	41,572,600.00		33,140,000.00	61,821,400.00
1878	44,367,000.00	\$1,850,410.00	53,980,000.00	95,552,600.00
1879	15,413,700.00	2,539,950.00	46,245,000.00	92,462,410.00
1880	8,004,600.00	12,374,270.00	29,330,000.00	47,283,650.00
1881	5,782,920.00	51,166,530.00	14,275,000.00	34,653,870.00
1882	5,037,120.00	66,096,710.00	11,615,000.00	88,564,450.00
1883	82,378,640.00	88,616,831.00	13,360,000.00	184,493,830.00
1884	98,392,660.00	120,891,691.00	13,180,000.00	184,175,471.00
1885	140,323,140.00	139,901,648.00	12,230,000.00	231,514,351.00
1886	131,174,245.00	115,977,675.00	29,285,000.00	309,509,788.00
1887	121,486,817.00	145,543,150.00	18,110,000.00	265,261,920.00
1888	142,023,150.00	229,491,772.00	9,020,000.00	276,049,967.00
1889	154,048,552.00	262,629,746.00	14,865,000.00	386,379,922.00
1890	157,542,979.00	301,539,751.00	17,195,000.00	433,873,298.00
1891	152,461,429.00	314,715,185.00	12,390,000.00	471,472,730.00
			23,780,000.00	490,956,614.00

**No. 45.—GOLD COIN AND BULLION IN THE TREASURY, AND GOLD CERTIFICATES IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1878.**

Month.	Total gold in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net gold in Treasury.
1878—March	\$120,106,317.17	\$7,179,200	\$50,704,200	\$69,402,117.17
April	120,012,781.64	9,032,660	45,948,840	74,063,941.64
May	122,917,907.88	31,235,300	21,246,300	101,671,607.88
June	128,460,202.87	19,469,320	24,897,680	103,562,522.87
July	132,014,619.41	18,170,420	23,852,980	108,161,639.41
August	134,548,036.53	20,794,220	17,222,180	117,325,856.53
September	136,036,302.20	9,392,920	23,433,680	112,602,622.20
October	140,872,154.79	9,901,520	22,906,480	117,965,674.79
November	142,400,135.29	9,845,120	24,117,780	118,282,355.29
December	135,382,639.42	391,420	21,189,280	114,193,359.42
1879—January	133,756,906.65	544,020	17,082,680	116,674,226.65
February	133,265,559.43	400,220	16,379,280	116,886,279.43
March	133,416,125.85	50,740	16,253,960	117,162,165.85
April	134,520,140.48	62,140	15,710,460	118,809,680.48
May	136,680,260.14	33,580	15,380,120	121,300,140.14
June	135,236,474.62	133,880	15,279,820	119,956,654.62
July	135,517,483.25	43,800	15,196,900	120,320,583.25
August	141,546,390.52	120,000	15,008,700	126,537,690.52
September	169,606,995.06	67,700	14,843,200	154,763,795.06
October	171,517,713.65	213,400	14,377,600	157,140,113.65
November	160,443,436.80	183,740	13,195,460	147,247,976.80
December	157,790,321.84	749,860	11,596,140	146,194,181.84
1880—January	153,690,026.43	61,100	10,350,000	143,340,026.43
February	146,750,758.04	327,300	9,755,300	136,995,458.04
March	144,010,551.50	611,500	8,244,000	135,766,551.50
April	138,783,440.08	173,800	8,056,800	130,726,640.08
May	128,709,496.51	39,800	8,010,300	120,699,196.51
June	126,145,427.20	40,700	7,963,900	118,181,527.20
July	123,126,645.54	32,600	7,852,000	115,274,645.54
August	127,679,279.45	36,800	7,661,100	120,018,179.45
September	135,244,833.65	31,600	7,480,100	127,764,733.65
October	140,725,952.74	6,800	7,447,700	133,278,252.74
November	151,362,519.38	19,120	7,381,380	143,981,139.38
December	156,742,095.77	130,500	6,528,380	150,213,715.77
1881—January	154,544,209.15	50,080	6,491,400	148,052,809.15
February	173,038,253.01	312,080	6,229,400	166,808,853.01
March	173,668,163.08	142,900	6,028,900	167,639,263.08
April	170,319,754.53	1,400	5,961,200	164,358,554.53
May	163,770,158.17	36,320	5,876,280	157,893,878.17
June	163,171,661.25	23,400	5,759,520	157,412,141.25
July	154,911,475.21	1,700	5,748,120	149,163,355.21
August	169,495,521.94	3,800	5,397,120	164,098,401.94
September	174,361,344.52	9,600	5,239,320	169,122,024.52
October	172,989,829.17	3,700	5,204,220	167,785,609.17
November	178,225,303.41	8,900	5,199,620	173,025,683.41
December	172,617,467.38	.....	5,188,120	167,429,347.38
1882—January	165,152,788.62	7,900	5,180,220	159,972,568.62
February	173,757,874.07	15,800	5,172,320	168,585,554.07
March	166,457,356.93	.....	5,166,920	161,290,436.93
April	155,069,102.18	1,000	5,071,120	149,997,982.18
May	153,985,545.28	2,500	5,052,920	148,932,625.28
June	148,506,389.95	8,100	5,029,020	143,477,369.95
July	145,079,030.31	1,500	5,016,440	140,062,590.31
August	149,303,920.69	.....	4,992,040	144,311,880.69
September	152,739,106.43	.....	4,907,440	147,831,666.43
October	159,805,743.54	14,990,170	11,370,270	148,435,473.54
November	164,267,584.64	15,950,270	19,458,270	144,809,314.64
December	171,504,568.39	25,105,030	39,514,810	131,989,758.39
1883—January	173,317,834.35	25,107,300	47,669,640	125,648,194.35
February	177,661,630.86	32,296,270	42,554,470	135,107,160.86
March	184,752,713.90	31,525,210	43,444,510	141,308,203.90
April	187,837,441.93	32,935,420	48,398,200	139,439,241.93
May	193,310,043.00	23,869,000	59,591,940	133,718,103.00
June	198,078,567.68	22,571,270	59,807,370	138,271,197.68
July	202,774,035.16	23,383,440	60,068,600	142,705,435.16
August	204,172,975.33	28,445,200	54,547,540	149,625,435.33
September	206,130,543.10	27,480,300	55,014,940	151,115,603.10
October	209,429,939.90	31,252,760	52,076,180	157,353,759.90
November	216,133,327.54	27,035,300	58,897,620	157,235,707.54
December	219,014,739.63	27,446,780	63,585,140	155,429,599.63
1884—January	221,813,356.49	23,788,000	77,462,620	144,350,736.49
February	221,881,633.11	30,600,070	77,843,430	144,038,203.11
March	211,071,506.97	35,424,250	68,812,150	142,259,356.97
April	196,325,625.72	44,415,395	56,700,805	139,624,820.72
May	201,132,388.01	39,686,780	59,125,480	142,006,908.01
June	204,876,594.15	27,246,020	71,146,640	133,729,954.15
July	210,539,550.98	26,525,830	91,491,490	119,048,060.98
August	214,483,657.17	29,701,980	92,017,940	122,465,717.17
September	217,904,042.81	33,546,960	87,389,660	130,514,382.81
October	222,536,360.43	32,477,750	87,865,570	134,670,790.43
November	231,389,360.85	26,701,060	93,374,290	138,015,070.85
December	234,975,851.95	26,343,730	93,287,420	141,688,431.95

**No. 45.—GOLD COIN AND BULLION IN THE TREASURY, AND GOLD CERTIFICATES IN THE TREASURY AND IN CIRCULATION, ETC.—Continued.**

Month.	Total gold in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net gold in Treasury.
1885—January	\$237,167,975.84	\$22,299,150	\$111,980,380	\$125,187,595.84
February	240,029,843.24	40,426,930	112,683,290	127,346,553.24
March	241,440,796.37	37,689,990	115,647,540	125,793,256.37
April	243,162,194.81	28,625,290	125,234,800	117,927,394.81
May	244,363,543.59	14,371,350	128,553,010	115,810,533.59
June	247,028,625.25	13,593,410	126,729,730	120,298,895.25
July	249,367,595.20	17,322,320	123,289,000	126,078,595.20
August	250,257,417.89	16,606,230	123,885,490	126,371,927.89
September	251,251,114.54	22,249,240	118,137,790	133,113,324.54
October	251,359,349.29	31,115,850	109,020,760	142,338,589.29
November	251,945,578.13	34,492,968	105,554,092	146,391,486.13
December	253,351,409.48	34,350,479	105,359,601	147,991,808.48
1886—January	251,371,561.58	24,060,709	115,284,951	136,086,610.58
February	240,801,087.53	33,671,010	105,637,050	144,164,037.53
March	242,155,167.40	46,797,927	90,775,643	151,379,524.40
April	240,580,532.67	52,396,875	84,715,225	155,865,307.67
May	236,424,734.21	51,735,670	80,120,025	156,304,709.21
June	232,838,123.91	55,129,870	76,044,375	156,793,748.91
July	233,651,522.45	52,258,360	74,718,517	158,933,005.45
August	235,430,635.24	48,693,980	77,698,347	157,732,288.24
September	242,609,018.37	40,654,320	84,691,807	157,917,211.37
October	246,832,148.40	36,878,458	88,294,969	158,537,179.40
November	254,450,853.57	34,469,094	90,520,633	163,930,220.57
December	268,128,018.47	27,485,804	97,215,605	170,912,413.47
1887—January	274,140,468.85	18,843,832	105,665,107	168,475,361.85
February	275,088,626.45	24,256,230	99,958,365	175,130,261.45
March	275,985,862.15	29,757,610	94,046,015	181,939,847.15
April	275,336,915.90	28,005,040	94,434,485	180,902,430.90
May	277,628,750.47	32,101,358	90,960,977	186,667,773.47
June	278,101,106.26	30,261,380	91,225,437	186,875,669.26
July	281,296,417.45	18,098,560	94,990,087	186,306,230.45
August	282,039,533.67	23,008,207	88,765,340	193,274,193.67
September	290,702,629.70	29,154,288	97,984,683	192,717,946.70
October	302,544,605.45	32,858,158	99,684,773	202,850,332.45
November	302,661,278.68	39,974,838	90,780,753	211,880,525.68
December	305,342,187.07	31,010,394	96,734,057	208,608,130.07
1888—January	307,809,155.27	20,668,210	104,853,971	202,955,184.27
February	309,567,826.88	26,962,168	96,697,913	212,809,913.88
March	310,772,202.63	29,651,464	91,953,949	218,818,253.63
April	312,801,287.15	20,853,500	99,501,293	213,239,994.15
May	309,882,858.81	33,574,110	109,581,730	200,301,128.81
June	313,753,016.89	22,135,780	119,887,370	193,866,246.89
July	326,551,392.34	30,234,688	131,959,112	194,592,280.34
August	331,133,430.44	36,591,356	124,750,394	206,383,036.44
September	332,551,305.52	25,516,410	134,838,190	197,713,115.52
October	331,688,233.11	26,163,492	140,613,658	191,074,575.11
November	328,603,361.29	37,441,932	129,264,228	199,339,133.29
December	324,773,666.56	36,127,702	120,888,448	203,885,218.56
1889—January	325,641,856.12	25,043,518	130,986,592	194,655,264.12
February	326,456,697.81	24,802,813	130,210,717	196,245,980.81
March	326,700,938.96	26,586,125	128,826,517	197,874,421.96
April	328,203,900.80	20,783,433	136,614,789	191,589,111.80
May	321,297,376.96	27,350,140	129,044,662	192,252,714.96
June	303,504,319.58	37,235,793	116,792,759	186,711,560.58
July	300,759,572.98	34,669,943	118,541,409	182,218,163.98
August	309,557,233.30	39,557,233	123,393,519	180,654,670.30
September	305,871,772.02	42,073,803	116,675,349	189,196,423.02
October	308,509,615.21	34,925,823	120,937,229	187,572,386.21
November	310,979,791.06	30,668,090	123,483,119	187,496,672.06
December	313,818,941.47	31,816,100	122,985,889	190,833,052.47
1890—January	316,043,454.19	20,452,870	138,657,169	177,386,285.19
February	318,593,752.14	28,222,835	130,604,804	187,988,948.14
March	320,225,794.87	24,614,210	134,938,079	185,287,715.87
April	320,878,411.60	24,142,200	134,642,839	186,235,572.60
May	321,333,253.10	27,473,120	130,788,399	190,544,854.10
June	321,612,423.49	26,162,960	131,380,019	190,232,404.49
July	316,536,823.28	27,577,120	132,444,749	184,092,074.28
August	310,220,120.43	33,005,730	124,382,539	185,837,581.43
September	306,086,471.18	16,058,780	158,104,739	147,981,732.18
October	294,489,603.03	36,482,690	138,173,979	156,315,624.03
November	293,755,879.85	43,755,670	131,316,499	162,439,380.85
December	293,020,214.20	31,884,690	144,047,279	148,972,935.20
1891—January	297,567,546.04	19,892,050	155,839,449	141,728,097.04
February	296,831,953.14	25,155,770	147,119,129	149,712,824.14
March	292,435,218.50	24,050,460	144,317,069	148,118,149.50
April	280,633,039.99	27,309,200	138,890,799	141,742,240.99
May	255,331,502.93	36,777,810	122,124,339	133,207,163.93
June	238,518,121.59	31,606,030	120,850,399	117,667,722.59
July	236,828,413.24	34,004,820	115,715,389	121,113,024.24
August	240,744,487.66	37,721,280	108,273,079	132,471,408.66
September	244,974,790.94	28,382,490	112,451,569	132,523,221.94

**No. 46.**—STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND SILVER BULLION IN THE TREASURY, AT THE END OF EACH MONTH, FROM MARCH, 1878.

Month.	Dollars coined.	Bullion in Treasury.	Dollars in Treasury.	Dollars in circulation.
1878—March	\$1,001,500	\$3,534,480.53	\$810,561	\$190,939
April	3,471,500	7,350,710.68	3,169,681	301,819
May	6,486,500	5,891,204.95	5,950,451	536,049
June	8,573,500	7,341,470.84	7,718,357	855,143
July	10,420,500	7,665,760.19	9,550,236	870,264
August	13,448,500	8,982,239.07	11,292,849	2,155,651
September	16,212,500	9,634,034.48	12,155,205	4,057,295
October	18,282,500	8,352,042.21	13,397,571	4,884,929
November	20,438,550	10,159,491.41	14,843,219	5,595,331
December	22,495,550	9,439,461.25	16,704,829	5,790,721
1879—January	24,555,750	10,347,889.50	17,874,457	6,681,293
February	26,687,750	9,837,402.62	19,505,767	7,181,983
March	28,774,950	8,688,260.74	21,558,894	7,216,056
April	31,155,950	6,949,046.43	23,694,563	7,461,387
May	33,485,950	5,672,655.55	26,181,045	7,304,905
June	35,801,000	5,092,565.91	28,147,351	7,653,649
July	37,451,000	5,112,223.82	29,151,801	8,299,199
August	40,238,050	4,904,611.89	30,678,464	9,559,586
September	42,634,100	4,557,504.31	31,559,870	11,074,230
October	45,206,200	3,537,224.31	32,322,634	12,883,566
November	47,705,200	4,323,097.69	32,839,207	14,865,993
December	50,055,650	4,492,421.19	33,168,064	16,887,586
1880—January	52,505,650	4,888,035.97	34,961,611	17,544,039
February	54,806,050	4,525,306.25	36,972,093	17,833,957
March	57,156,250	4,086,839.58	38,780,342	18,375,908
April	59,456,250	5,007,331.04	40,411,673	19,044,577
May	61,723,250	4,853,587.99	42,778,190	18,945,060
June	63,734,750	5,124,536.42	44,425,315	19,309,435
July	66,014,750	6,081,647.91	46,192,791	19,821,959
August	68,267,750	6,380,258.46	47,495,063	20,772,687
September	70,568,750	5,557,753.74	47,654,675	22,914,075
October	72,847,750	6,043,367.37	47,084,459	25,763,291
November	75,147,750	6,255,389.81	47,397,453	27,750,297
December	77,453,005	6,183,224.05	48,190,518	29,262,487
1881—January	79,753,005	6,704,197.36	50,235,102	29,517,903
February	82,060,005	5,356,308.00	52,939,460	29,120,545
March	84,359,505	4,017,770.08	55,176,158	29,183,347
April	86,659,505	3,863,582.74	58,044,826	28,614,679
May	88,959,505	3,457,192.85	60,518,273	28,441,232
June	91,372,705	3,309,949.10	62,544,722	28,827,983
July	93,622,705	2,962,277.52	64,246,302	29,376,403
August	95,922,705	2,732,862.69	65,948,344	29,974,361
September	98,322,705	2,632,184.67	66,092,667	32,230,038
October	100,672,705	3,424,575.15	66,576,378	34,096,327
November	102,972,705	3,088,709.63	68,017,452	34,955,253
December	105,380,980	3,607,829.86	69,589,937	35,791,043
1882—January	107,680,980	3,258,926.18	72,421,584	35,259,396
February	109,981,180	2,806,143.12	75,138,957	34,842,223
March	112,281,680	4,440,661.97	78,178,583	34,103,097
April	114,581,680	3,239,033.43	81,595,056	32,986,624
May	116,843,680	3,793,664.11	84,606,043	32,237,637
June	119,144,780	3,230,908.36	87,153,816	31,990,964
July	121,304,780	2,816,269.83	88,840,899	32,463,881
August	123,729,780	2,730,716.27	91,166,249	32,563,531
September	126,029,880	3,343,565.26	92,228,649	33,801,231
October	128,329,880	4,012,503.27	92,414,977	35,914,903
November	130,629,880	3,769,219.77	92,940,582	37,689,298
December	132,955,080	4,468,193.10	94,016,842	38,938,238
1883—January	135,405,080	3,761,958.12	97,530,969	37,874,111
February	137,805,080	3,974,114.04	100,261,444	37,543,636
March	140,205,699	3,943,467.30	103,482,305	36,723,394
April	142,555,699	3,478,750.15	106,366,348	36,189,351
May	144,905,699	4,157,217.76	108,898,977	36,006,722
June	147,255,899	4,482,216.29	111,914,019	35,341,880
July	149,680,899	4,486,638.23	113,057,052	36,623,847
August	152,020,899	4,694,559.45	114,320,197	37,700,702
September	154,370,899	5,107,911.29	114,587,372	39,783,527
October	156,720,949	4,936,364.86	116,036,450	40,684,499
November	159,070,949	4,624,279.34	117,768,966	41,301,983
December	161,425,119	4,534,372.83	119,449,385	41,975,734
1884—January	163,775,119	4,674,432.92	123,474,748	40,300,371
February	166,125,119	4,919,912.85	126,822,399	39,302,720
March	168,425,629	5,043,824.61	129,006,101	39,419,528
April	170,725,629	5,150,842.97	130,314,065	40,411,564
May	173,035,629	4,623,158.03	132,626,753	40,408,876
June	175,355,829	4,055,498.27	135,500,916	39,794,913
July	177,680,829	4,603,609.95	137,692,119	39,988,710
August	180,030,829	4,723,420.00	140,615,722	39,415,107
September	182,380,829	4,934,044.86	142,058,787	40,322,042
October	184,730,829	4,646,496.89	142,926,725	41,804,104
November	187,180,829	4,778,848.90	144,745,075	42,435,754
December	189,561,994	4,716,055.33	146,502,865	43,059,129

**No. 46.**—STANDARD SILVER DOLLARS COINED, IN THE TREASURY, AND IN CIRCULATION, AND SILVER BULLION IN THE TREASURY, ETC.—Continued.

Month.	Dollars coined.	Bullion in Treasury.	Dollars in Treasury.	Dollars in circulation.
1885—January .....	\$191,947,194	\$4,613,582.23	\$150,632,154	\$41,315,040
February .....	194,247,194	3,991,129.93	153,561,007	40,686,187
March .....	196,697,394	3,887,493.52	156,698,482	39,998,912
April .....	199,107,394	4,042,186.86	159,441,034	39,666,360
May .....	201,509,231	4,098,143.86	162,244,855	39,264,376
June .....	203,884,381	4,038,885.52	165,413,112	38,471,269
July .....	205,784,381	3,944,837.32	166,499,948	39,284,433
August .....	208,259,381	3,766,196.12	166,854,215	41,405,166
September .....	210,759,431	3,916,122.84	165,483,721	45,275,710
October .....	213,259,431	3,840,536.45	163,817,342	49,442,089
November .....	215,759,431	3,583,956.42	165,568,018	50,191,413
December .....	218,259,761	3,797,040.84	165,718,190	52,541,571
1886—January .....	220,553,761	3,658,783.44	169,083,385	51,470,376
February .....	223,145,761	2,612,968.08	171,805,906	51,339,855
March .....	225,959,761	2,271,104.42	174,700,985	51,258,776
April .....	228,434,121	2,556,522.03	175,928,502	52,505,619
May .....	231,160,121	1,947,761.61	178,252,045	52,908,076
June .....	233,723,286	3,092,198.45	181,253,566	52,469,720
July .....	235,643,286	3,786,069.56	181,523,924	54,119,362
August .....	238,573,286	3,268,940.39	181,769,457	56,803,829
September .....	241,281,286	3,758,393.89	181,262,593	60,018,693
October .....	244,079,386	3,807,948.52	182,931,231	61,148,155
November .....	246,903,386	4,091,383.17	184,911,938	61,991,448
December .....	249,623,647	4,739,376.81	188,506,238	61,117,409
1887—January .....	252,503,647	4,877,039.10	193,963,783	58,539,864
February .....	255,453,647	4,700,182.85	198,112,760	57,340,887
March .....	258,474,027	8,639,452.28	201,672,372	56,801,655
April .....	261,524,027	10,134,361.35	205,788,822	55,735,205
May .....	264,474,027	9,869,628.81	209,052,567	55,521,460
June .....	266,990,117	10,917,435.11	211,483,970	55,506,147
July .....	267,440,117	12,278,673.62	211,528,891	55,911,226
August .....	270,250,117	12,177,624.16	213,212,448	57,037,669
September .....	273,390,157	12,005,908.64	213,043,796	60,346,361
October .....	276,816,157	11,683,032.19	214,175,532	62,040,625
November .....	280,144,157	10,831,655.13	215,882,443	64,261,714
December .....	283,140,357	9,961,866.20	218,917,539	64,222,818
1888—January .....	285,845,357	10,219,545.63	223,918,380	61,926,977
February .....	288,545,357	10,305,153.19	227,947,493	60,597,864
March .....	291,355,789	10,024,975.91	232,037,274	59,318,515
April .....	294,039,790	9,937,442.27	236,156,394	57,883,396
May .....	297,037,790	9,357,040.95	240,587,970	56,449,820
June .....	299,424,790	10,619,714.36	243,879,487	55,545,303
July .....	300,708,790	11,066,053.97	245,798,765	54,910,025
August .....	303,320,790	10,973,203.90	247,859,402	55,461,388
September .....	306,542,890	10,645,833.44	248,791,534	57,751,356
October .....	309,670,890	10,559,113.55	249,979,440	59,691,450
November .....	312,450,890	10,734,583.13	251,975,505	60,475,385
December .....	315,186,190	10,865,236.77	254,406,869	60,779,321
1889—January .....	318,186,190	10,606,676.96	259,811,329	58,374,861
February .....	320,946,490	10,762,957.91	263,514,586	57,431,904
March .....	323,776,515	10,801,669.00	267,286,176	56,490,339
April .....	326,974,515	10,755,081.93	271,326,743	55,647,772
May .....	330,188,540	10,291,861.17	275,484,223	54,704,317
June .....	333,422,650	10,603,691.50	279,084,683	54,337,987
July .....	334,602,650	11,800,282.95	280,382,396	54,220,255
August .....	337,502,650	11,343,139.90	282,583,864	54,918,786
September .....	340,357,650	11,286,828.49	282,983,550	57,374,100
October .....	343,428,001	10,918,171.31	283,539,521	59,888,480
November .....	346,798,001	10,322,869.50	286,101,364	60,696,637
December .....	349,802,001	10,729,078.00	288,535,500	61,266,501
1890—January .....	352,536,001	11,557,759.93	293,229,364	59,306,637
February .....	355,948,001	11,156,951.75	297,575,621	58,372,380
March .....	359,884,266	10,709,438.87	302,036,610	57,847,656
April .....	363,424,266	9,432,626.74	306,429,289	56,994,977
May .....	366,336,266	8,955,254.40	309,988,092	56,348,174
June .....	369,402,466	10,649,449.76	313,259,910	56,142,556
July .....	371,726,266	11,658,804.91	314,744,998	56,981,268
August .....	374,578,266	12,832,691.58	316,071,592	58,506,674
September .....	377,628,266	14,485,013.51	315,495,812	62,132,454
October .....	380,988,466	16,995,314.65	315,278,902	65,709,564
November .....	384,431,839	18,796,045.98	317,183,482	67,248,357
December .....	387,981,005	20,299,953.71	320,433,982	67,547,023
1891—January .....	391,566,005	21,277,973.68	326,747,056	64,818,949
February .....	394,601,005	22,671,531.87	331,040,452	63,560,553
March .....	397,605,327	25,870,383.36	334,684,317	62,921,010
April .....	400,281,327	27,600,433.87	338,588,509	61,692,818
May .....	402,873,158	29,172,110.53	343,004,448	59,868,710
June .....	405,659,268	31,729,051.65	347,976,227	57,683,041
July .....	406,635,268	36,583,123.96	348,471,389	57,163,879
August .....	407,815,268	40,146,730.05	349,256,571	58,558,697
September .....	408,535,368	43,973,513.48	348,341,193	60,194,175



**No. 17.—STANDARD SILVER DOLLARS IN THE TREASURY AVAILABLE FOR THE ISSUE OF SILVER CERTIFICATES, AND SILVER CERTIFICATES IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH, FROM MARCH, 1878.**

Month.	Dollars in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net dollars in Treasury.
1878—March	\$810,561			\$810,561
April	3,169,681		\$63,000	3,106,681
May	5,950,451	\$314,710	27,330	5,923,121
June	7,718,357	1,455,520	7,080	7,711,277
July	9,550,236	2,647,940	959,690	8,590,546
August	11,292,849	4,424,600	1,709,280	9,583,569
September	12,156,205	1,316,470	711,600	11,443,605
October	13,397,571	2,639,560	68,790	13,328,781
November	14,843,219	1,907,460	366,060	14,477,159
December	16,704,829	2,082,770	413,360	16,291,469
1879—January	17,874,457	2,170,840	400,340	17,474,117
February	19,505,767	1,976,320	331,860	19,173,907
March	21,558,894	2,074,830	251,700	21,307,194
April	23,694,563	1,779,340	197,680	23,496,883
May	26,181,045	1,922,820	444,140	25,736,905
June	28,147,851	2,052,470	414,480	27,732,871
July	29,151,801	2,014,680	771,170	28,380,631
August	30,678,464	1,976,960	1,304,890	29,373,574
September	31,559,870	3,045,130	1,176,720	30,383,150
October	32,322,634	4,531,479	1,604,371	30,718,263
November	32,839,207	5,173,188	1,894,722	30,944,485
December	33,168,064	6,888,658	3,824,252	29,343,812
1880—January	34,961,611	5,063,456	3,989,454	30,972,157
February	36,972,093	4,797,314	4,572,606	32,399,487
March	38,780,342	5,611,914	6,017,006	32,763,336
April	40,411,673	5,428,354	6,615,368	33,796,307
May	42,778,190	6,322,731	6,051,539	36,726,651
June	44,425,315	6,584,701	5,789,569	38,635,746
July	46,192,791	5,758,331	6,930,959	39,261,832
August	47,495,063	5,518,821	7,619,219	39,875,844
September	47,654,675	6,318,769	12,203,191	35,451,484
October	47,084,459	7,333,719	18,780,241	27,304,218
November	47,397,453	8,572,294	26,504,986	20,892,467
December	48,190,513	9,454,419	36,127,711	12,062,807
1881—January	50,235,102	9,985,583	36,814,637	13,420,465
February	52,939,460	10,856,483	37,027,797	15,911,663
March	55,176,158	10,733,095	39,445,815	15,730,343
April	58,044,826	11,522,208	39,157,932	18,586,894
May	60,518,273	11,968,710	38,784,540	21,733,733
June	62,544,722	12,055,801	39,110,729	23,433,993
July	64,246,302	11,181,088	40,802,892	23,443,410
August	65,948,344	11,516,432	46,061,878	19,886,466
September	66,092,667	11,559,730	52,590,180	13,502,487
October	66,576,378	7,488,900	58,838,770	7,737,608
November	68,017,452	7,069,880	59,573,950	8,443,502
December	69,589,937	6,359,910	62,315,320	7,274,617
1882—January	72,421,584	7,462,130	61,537,540	10,884,044
February	75,138,957	8,549,470	60,125,010	15,013,947
March	78,178,583	8,931,930	59,423,440	18,755,143
April	81,595,056	8,872,790	58,908,570	22,686,486
May	84,606,043	10,509,160	57,227,060	27,378,983
June	87,153,816	11,590,620	54,506,090	32,647,726
July	88,840,899	12,361,490	54,757,720	34,083,179
August	91,166,249	11,700,330	57,739,880	33,426,369
September	92,228,649	8,364,430	63,204,780	29,023,869
October	92,414,977	7,987,260	65,620,450	26,794,527
November	92,940,582	5,752,970	67,342,690	25,597,892
December	94,016,842	4,405,000	68,443,660	25,573,182
1883—January	97,530,969	4,306,650	68,438,820	29,092,149
February	100,261,444	5,268,550	68,027,420	32,234,024
March	103,482,305	6,865,340	70,759,991	32,722,314
April	106,366,348	8,887,260	71,884,071	34,482,277
May	108,898,877	8,305,940	71,727,391	37,171,586
June	111,914,019	15,996,145	72,620,686	39,293,333
July	113,057,052	15,542,790	73,728,681	39,328,371
August	114,320,197	17,276,820	75,375,161	38,945,036
September	114,587,372	15,568,280	78,921,961	35,665,411
October	116,036,450	14,244,760	85,334,381	30,702,069
November	117,768,966	13,806,610	87,976,201	29,792,765
December	119,449,385	13,180,890	96,717,721	22,731,664
1884—January	123,474,748	13,179,020	96,958,031	26,516,717
February	126,822,399	13,890,100	96,247,721	30,574,678
March	129,006,101	20,488,585	95,919,576	33,086,525
April	130,314,065	20,876,250	95,497,981	34,816,084
May	132,626,753	19,936,620	97,363,471	35,263,282
June	135,560,916	23,384,680	96,427,011	39,133,905
July	137,692,119	25,285,980	95,138,361	42,558,758
August	140,615,722	26,903,230	94,238,691	46,387,031
September	142,058,787	26,769,470	96,491,251	45,567,536
October	142,926,725	30,814,970	100,741,561	42,185,164
November	144,745,075	28,951,590	104,988,531	39,756,544

**No. 47.—STANDARD SILVER DOLLARS IN THE TREASURY AVAILABLE FOR THE ISSUE OF SILVER CERTIFICATES, ETC.—Continued.**

Month.	Dollars in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net dollars in Treasury.
1884—December	\$146,502,865	\$23,302,380	\$114,865,911	\$31,636,954
1885—January	150,632,154	27,337,890	113,858,811	36,773,343
February	153,561,007	29,951,880	111,467,951	42,093,056
March	156,698,482	30,861,615	112,500,226	44,198,256
April	159,441,034	32,141,140	109,443,946	49,997,088
May	162,244,855	35,575,590	105,085,186	57,159,669
June	165,413,112	38,370,700	101,530,946	63,882,160
July	166,499,948	40,340,980	98,872,106	67,627,842
August	166,854,215	42,712,890	96,079,296	70,774,919
September	165,483,721	31,722,990	93,656,716	71,827,005
October	163,817,842	31,906,514	93,146,772	70,670,570
November	165,568,018	32,034,464	92,702,642	72,865,376
December	165,718,190	31,164,311	93,179,465	72,538,725
1886—January	169,083,385	33,978,767	89,761,609	79,321,776
February	171,805,906	34,837,060	88,390,816	83,415,090
March	174,700,985	32,410,575	90,122,421	84,578,564
April	175,928,502	31,141,055	90,733,141	85,195,361
May	178,252,045	30,411,016	89,184,129	89,067,916
June	181,253,566	27,861,450	88,116,225	93,137,341
July	181,523,024	27,728,858	87,564,044	93,959,880
August	181,769,457	25,571,492	89,021,760	92,747,697
September	181,262,593	22,555,990	95,387,112	85,875,481
October	182,931,231	17,562,302	100,306,800	82,624,431
November	184,911,938	14,137,285	105,519,817	79,392,121
December	188,506,238	7,338,432	117,246,670	71,259,568
1887—January	193,963,783	6,737,388	118,315,714	75,648,069
February	198,112,760	5,406,347	121,130,755	76,982,005
March	201,672,372	6,212,849	131,980,489	69,741,883
April	205,788,422	5,007,700	137,740,430	68,048,392
May	209,052,567	5,289,164	139,143,328	69,909,239
June	211,483,970	3,425,133	142,118,017	69,365,953
July	211,528,891	4,209,659	144,166,141	67,362,750
August	213,212,448	5,996,743	147,876,385	65,336,063
September	213,043,796	3,919,841	154,354,826	58,688,970
October	214,175,532	3,451,494	160,713,957	53,461,575
November	215,882,443	4,413,446	168,149,274	47,733,169
December	218,917,539	6,339,570	176,855,423	42,062,116
1888—January	223,918,380	14,930,517	179,321,053	44,597,327
February	227,947,493	21,166,469	184,452,659	43,494,834
March	232,037,274	19,370,425	191,526,445	40,510,829
April	236,156,394	18,316,109	194,426,932	41,729,462
May	240,587,970	20,458,423	196,645,405	43,942,565
June	243,879,487	29,104,396	200,387,376	43,492,111
July	245,798,765	23,361,286	203,680,679	42,118,086
August	247,859,402	15,528,762	209,658,966	38,200,436
September	248,791,534	9,819,875	218,561,601	30,229,933
October	249,979,440	7,404,624	229,783,152	20,196,288
November	251,975,505	8,834,485	237,415,789	14,559,716
December	254,406,869	3,958,567	246,219,999	8,186,870
1889—January	259,811,329	4,717,113	245,337,438	14,473,891
February	263,514,586	5,717,898	246,628,953	16,885,633
March	267,286,176	4,760,236	251,263,679	16,022,497
April	271,326,743	3,451,830	254,939,203	16,387,540
May	275,484,223	6,205,089	255,537,810	19,946,413
June	279,084,683	5,527,301	257,102,445	21,982,238
July	280,382,395	5,651,271	259,557,125	20,825,270
August	282,583,864	6,141,570	268,580,626	14,003,238
September	282,983,550	3,878,052	276,619,715	6,363,835
October	283,539,521	2,328,373	277,319,944	6,219,577
November	286,101,364	2,419,174	276,794,386	9,306,978
December	288,535,500	2,252,966	282,949,673	5,586,427
1890—January	293,229,364	3,254,118	281,331,771	11,897,595
February	297,575,621	4,063,377	284,176,262	13,399,359
March	302,036,610	3,407,891	290,605,562	11,431,048
April	306,429,289	4,438,605	292,923,348	13,505,941
May	309,988,092	4,936,023	294,656,083	15,332,009
June	313,259,910	4,329,708	297,210,043	16,049,867
July	314,744,998	3,442,258	298,748,913	15,996,085
August	314,491,592	4,951,861	303,471,210	11,020,382
September	311,705,793	1,852,364	309,321,207	2,384,586
October	311,808,787	2,443,197	308,206,177	3,602,610
November	311,026,358	1,976,525	308,576,499	2,449,859
December	310,468,416	1,566,315	308,289,463	2,178,953
1891—January	312,917,855	3,218,788	303,844,086	9,073,769
February	314,744,479	3,346,215	303,822,259	10,922,220
March	317,802,630	3,757,247	309,632,535	8,170,095
April	319,000,252	3,309,417	312,933,440	6,066,812
May	321,086,834	5,009,775	310,541,378	10,545,456
June	324,628,657	7,351,037	307,304,148	17,264,509
July	326,022,024	8,198,345	307,291,114	18,730,910
August	326,669,113	6,024,888	317,588,321	9,080,792
September	325,669,316	2,920,072	322,016,487	3,652,829

**No. 48.**—LEGAL-TENDER NOTES IN THE TREASURY, AND CURRENCY CERTIFICATES IN THE TREASURY AND IN CIRCULATION, AT THE END OF EACH MONTH FROM MARCH, 1878.

Month.	Notes in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net notes in Treasury.
1878—March	\$47,327,341.75	\$2,810,000	\$22,585,000	\$24,742,341.75
April	49,521,372.12	920,000	27,835,000	21,686,372.12
May	56,695,892.66	235,000	36,955,000	19,740,892.66
June	62,020,120.73	570,000	46,245,000	15,775,120.73
July	67,105,859.19	460,000	51,120,000	15,985,859.19
August	68,348,254.36	1,460,000	47,815,000	20,533,254.36
September	63,049,339.67	1,345,000	39,545,000	23,504,339.67
October	64,175,605.84	180,000	35,660,000	28,515,605.84
November	33,655,404.16	2,120,000	35,070,000	28,585,404.16
December	59,582,505.38	1,510,000	33,190,000	26,392,505.38
1879—January	62,463,706.94	755,000	40,445,000	22,018,706.94
February	72,650,231.65	9,425,000	36,675,000	35,975,231.65
March	67,370,677.54	2,580,000	25,145,000	42,225,677.54
April	61,998,485.16	1,140,000	30,905,000	31,093,485.16
May	69,142,335.67	1,155,000	25,880,000	43,262,335.67
June	66,015,969.62	1,450,000	29,355,000	36,660,969.62
July	63,791,465.73	590,000	40,250,000	23,541,465.73
August	70,597,606.37	960,000	34,375,000	36,222,606.37
September	48,173,254.41	1,975,000	29,240,000	18,933,254.41
October	37,522,567.20	2,315,000	20,195,000	17,327,567.20
November	29,973,454.09	685,000	13,585,000	16,388,454.09
December	22,660,493.88	425,000	10,090,000	12,570,493.88
1880—January	24,299,562.45	215,000	12,685,000	11,614,562.45
February	26,149,093.12	670,000	11,095,000	15,054,093.12
March	24,080,080.79	175,000	8,320,000	15,760,080.79
April	26,474,279.79	175,000	8,985,000	17,489,279.79
May	30,833,019.97	600,000	12,650,000	18,183,019.97
June	33,020,559.11	360,000	14,235,000	18,785,559.11
July	34,099,123.52	590,000	15,075,000	19,024,123.52
August	31,649,849.33	105,000	11,205,000	20,444,849.33
September	27,148,612.89	90,000	9,885,000	17,263,612.89
October	22,418,992.71	150,000	8,625,000	13,793,992.71
November	19,574,937.36	75,000	8,450,000	11,124,937.36
December	15,741,818.06	25,000	6,980,000	8,761,818.06
1881—January	19,181,616.35	—	8,630,000	10,551,616.35
February	22,206,600.52	325,000	7,640,000	14,566,600.52
March	21,338,197.63	240,000	6,565,000	14,773,197.63
April	22,927,086.33	40,000	8,255,000	14,672,086.33
May	26,922,304.87	—	10,880,000	16,062,304.87
June	30,204,092.45	275,000	11,650,000	18,554,092.45
July	29,624,909.88	215,000	10,525,000	19,099,909.88
August	29,320,869.01	175,000	9,450,000	19,870,869.01
September	27,130,132.07	210,000	8,105,000	19,025,132.07
October	26,281,768.66	35,000	8,275,000	18,006,768.66
November	26,401,078.19	55,000	8,990,000	17,411,078.19
December	25,992,799.99	50,000	9,540,000	16,452,799.99
1882—January	28,714,394.46	70,000	11,330,000	17,381,394.46
February	29,701,850.17	105,000	11,445,000	18,256,850.17
March	28,371,415.21	215,000	10,925,000	17,446,415.21
April	28,627,824.31	125,000	10,990,000	17,637,824.31
May	31,938,690.18	265,000	12,065,000	19,873,690.18
June	34,670,589.08	75,000	13,245,000	21,425,589.08
July	34,969,589.86	510,000	12,220,000	22,749,589.86
August	35,883,940.65	185,000	11,815,000	24,068,940.65
September	31,948,158.41	130,000	10,540,000	21,408,158.41
October	29,689,196.17	110,000	9,835,000	19,854,196.17
November	30,591,392.21	10,000	9,835,000	20,756,392.21
December	28,454,394.86	10,000	9,575,000	18,879,394.86
1883—January	33,592,236.55	60,000	12,430,000	21,162,236.55
February	32,744,817.28	210,000	11,130,000	21,614,817.28
March	29,878,561.26	250,000	9,465,000	20,413,561.26
April	30,969,623.27	55,000	10,050,000	20,919,623.27
May	33,471,824.57	15,000	11,790,000	21,681,824.57
June	36,498,839.42	315,000	13,060,000	23,438,839.42
July	37,632,646.03	25,000	12,885,000	24,747,646.03
August	37,791,765.88	90,000	12,055,000	25,736,765.88
September	37,194,420.01	75,000	11,870,000	25,324,420.01
October	37,113,037.33	75,000	12,545,000	24,568,037.33
November	39,874,644.35	100,000	14,365,000	25,509,644.35
December	39,644,248.72	80,000	14,480,000	25,164,248.72
1884—January	42,156,188.89	45,000	16,855,000	25,321,188.89
February	45,808,632.26	90,000	18,125,000	27,683,632.26
March	45,904,652.22	520,000	14,955,000	30,949,652.22
April	45,765,833.28	105,000	14,920,000	30,845,833.28
May	38,731,840.75	20,000	11,030,000	27,701,840.75
June	40,183,801.75	195,000	12,190,000	27,993,801.75
July	42,727,989.53	65,000	13,165,000	29,562,989.53
August	40,843,553.52	150,000	14,270,000	26,573,553.52
September	36,524,872.86	315,000	15,630,000	20,894,872.86
October	33,942,171.85	85,000	17,770,000	16,172,171.85
November	32,200,683.43	120,000	22,575,000	9,625,683.43
December	36,490,575.42	160,000	24,760,000	11,739,575.42

**No. 48.—LEGAL-TENDER NOTES IN THE TREASURY, AND CURRENCY CERTIFICATES IN THE TREASURY AND IN CIRCULATION, ETC.—Continued.**

Month.	Notes in Treasury.	Certificates in Treasury.	Certificates in circulation.	Net notes in Treasury.
1885—January	\$43,958,468.83	\$45,000	\$30,085,000	\$13,873,468.83
February	48,926,821.53	380,000	30,200,000	18,726,821.53
March	46,683,288.39	1,005,000	26,210,000	20,473,288.39
April	46,865,690.08	50,000	25,400,000	21,465,690.08
May	50,417,109.15	315,000	26,925,000	23,492,109.15
June	45,047,378.94	200,000	29,585,000	15,462,378.94
July	48,418,996.74	260,000	31,420,000	16,998,996.74
August	55,658,656.00	695,000	30,865,000	24,793,656.00
September	51,129,322.35	695,000	23,185,000	27,944,332.35
October	45,695,341.31	410,000	18,145,000	27,550,341.31
November	43,290,642.91	210,000	17,555,000	25,735,642.91
December	41,731,200.11	265,000	13,790,000	27,941,200.11
1886—January	47,890,388.92	260,000	14,590,000	33,300,388.92
February	47,197,291.92	385,000	14,920,000	32,277,291.92
March	42,214,484.54	840,000	11,925,000	30,289,484.54
April	37,603,774.09	225,000	11,515,000	26,088,774.09
May	40,244,098.33	585,000	13,955,000	26,289,098.33
June	41,118,316.79	250,000	18,250,000	22,868,316.79
July	41,044,142.44	470,000	19,105,000	21,939,142.44
August	46,774,647.22	1,510,000	11,195,000	35,579,647.22
September	44,224,080.83	150,000	7,705,000	36,519,080.83
October	38,107,305.27	20,900	7,140,000	30,967,305.27
November	36,573,188.34	280,000	7,025,000	29,548,188.34
December	29,679,325.78	200,000	6,510,000	23,169,325.78
1887—January	33,003,681.60	100,000	8,720,000	24,283,681.60
February	33,869,201.91	250,000	8,180,000	25,689,201.91
March	28,294,937.58	410,000	7,135,000	21,159,937.58
April	28,575,473.87	160,000	8,350,000	20,225,473.87
May	30,757,376.30	410,000	8,990,000	21,767,376.30
June	28,793,796.79	310,000	8,770,000	20,013,796.79
July	28,093,739.92	350,000	8,460,000	19,633,739.92
August	28,287,538.90	420,000	7,130,000	21,157,538.90
September	24,145,212.17	150,000	6,535,000	17,610,212.17
October	22,476,066.74	170,000	7,215,000	15,261,066.74
November	23,153,220.39	320,000	6,835,000	16,318,220.39
December	22,409,424.94	130,000	6,985,000	15,424,424.94
1888—January	38,060,468.63	280,000	10,645,000	18,015,468.63
February	33,482,086.72	440,000	11,215,000	22,267,086.72
March	33,085,622.59	650,000	8,915,000	24,170,622.59
April	39,046,614.30	100,000	10,555,000	28,491,614.30
May	46,158,199.81	470,000	12,230,000	33,928,199.81
June	52,398,204.07	250,000	14,415,000	37,983,204.07
July	55,030,739.84	100,000	15,205,000	39,825,739.84
August	56,225,392.78	90,000	14,645,000	41,580,392.78
September	53,358,963.25	580,000	12,730,000	40,628,963.25
October	48,393,320.20	300,000	11,580,000	36,813,320.20
November	46,562,956.22	150,000	11,360,000	35,202,956.22
December	41,125,859.86	470,000	10,250,000	30,875,859.86
1889—January	43,361,498.18	95,000	13,915,000	29,446,498.18
February	45,220,510.98	280,000	15,920,000	29,300,510.98
March	39,501,231.12	510,000	14,450,000	25,051,231.12
April	38,350,136.89	110,000	14,580,000	23,770,136.89
May	43,940,387.13	270,000	16,150,000	27,790,387.13
June	46,336,085.23	240,000	16,735,000	29,601,085.23
July	47,939,366.31	80,000	17,575,000	30,364,366.31
August	48,870,935.08	460,000	16,545,000	32,325,935.08
September	36,445,258.22	770,000	15,275,000	21,170,258.22
October	29,813,500.60	350,000	12,510,000	17,303,500.60
November	24,959,022.26	610,000	10,140,000	14,819,022.26
December	15,673,925.19	570,000	9,000,000	6,673,925.19
1890—January	19,236,223.86	90,000	11,630,000	7,606,223.86
February	19,823,865.20	250,000	10,230,000	9,593,865.20
March	14,579,656.93	990,000	7,660,000	6,919,656.93
April	16,004,410.61	140,000	8,795,000	7,209,410.61
May	19,747,798.81	340,000	9,855,000	9,892,798.81
June	23,634,189.96	450,000	11,830,000	11,804,189.96
July	23,983,411.56	40,000	11,820,000	12,163,411.56
August	21,626,810.32	410,000	8,820,000	12,806,810.32
September	13,727,790.20	180,000	6,990,000	6,737,790.20
October	14,744,912.23	20,000	6,910,000	7,834,912.23
November	13,144,864.17	320,000	6,270,000	6,874,864.17
December	12,199,348.21	10,000	6,810,000	5,389,348.21
1891—January	22,057,801.59	140,000	11,360,000	10,697,801.59
February	22,955,586.36	260,000	12,270,000	10,685,586.36
March	15,822,044.58	530,000	11,145,000	4,677,044.58
April	19,207,343.84	270,000	14,000,000	5,207,343.84
May	26,927,336.97	310,000	17,750,000	9,177,336.97
June	32,731,995.97	1,425,000	21,365,000	11,366,995.97
July	38,098,408.84	180,000	27,265,000	10,833,408.84
August	42,922,264.84	730,000	28,455,000	14,467,264.84
September	26,995,716.84	1,990,000	17,845,000	9,150,716.84

**No. 49.—GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878.**

Month.	Gold coin and bullion.	Silver dollars and bullion.	Fractional silver coin.	Total.
1878—June.....	\$128,460,203	\$15,059,828	\$6,860,506	\$150,380,537
July.....	132,014,619	17,215,996	7,079,667	156,310,282
August.....	134,548,037	20,275,088	6,478,642	161,301,767
September.....	136,036,302	21,789,239	6,143,003	163,969,444
October.....	140,872,155	21,749,613	6,323,132	168,944,900
November.....	142,400,135	25,002,710	6,009,834	173,412,679
December.....	135,382,639	26,144,290	6,031,805	167,558,734
1879—January.....	133,756,907	28,222,347	6,143,449	168,122,703
February.....	133,265,559	29,343,170	6,278,491	168,887,220
March.....	133,416,126	30,247,155	6,428,185	170,091,466
April.....	134,520,140	30,643,609	6,621,940	171,785,689
May.....	136,680,260	31,853,701	6,813,589	175,347,550
June.....	135,236,475	33,239,917	8,903,401	177,379,793
July.....	135,517,483	34,264,025	12,731,766	182,513,274
August.....	141,546,391	35,583,076	15,236,724	192,366,191
September.....	169,606,995	36,117,374	16,814,309	222,538,678
October.....	171,517,714	35,859,858	17,755,987	225,133,559
November.....	160,443,437	37,162,305	18,432,478	216,038,220
December.....	157,790,322	37,660,485	18,881,629	214,332,436
1880—January.....	153,690,026	39,849,647	20,204,810	213,744,483
February.....	146,750,758	41,497,399	21,179,312	209,427,469
March.....	144,010,551	42,867,182	21,989,814	208,867,547
April.....	138,783,440	45,419,004	22,767,673	206,970,117
May.....	128,709,487	47,631,778	23,577,092	199,918,367
June.....	126,145,427	49,549,851	24,350,482	200,045,760
July.....	123,126,646	52,274,439	24,975,714	200,376,799
August.....	127,679,279	53,875,321	25,152,872	206,707,572
September.....	135,244,834	53,212,435	24,799,925	213,257,194
October.....	140,725,953	53,127,826	24,629,490	218,483,269
November.....	151,362,519	53,652,843	24,653,530	229,668,892
December.....	150,742,096	54,373,742	24,769,057	235,884,895
1881—January.....	154,544,209	56,939,299	25,490,915	236,974,423
February.....	173,038,253	58,285,768	25,813,058	257,147,079
March.....	173,668,163	59,193,928	26,283,892	259,145,983
April.....	170,319,755	61,908,409	26,493,613	258,721,777
May.....	163,770,158	63,975,466	26,841,957	254,587,581
June.....	163,171,661	65,854,671	27,247,697	256,274,029
July.....	154,911,475	67,208,580	27,295,487	249,415,542
August.....	169,495,522	68,681,207	27,042,807	265,219,536
September.....	174,361,345	68,724,852	26,313,114	269,399,311
October.....	172,989,829	70,000,953	25,984,688	268,975,470
November.....	178,225,303	71,106,162	25,918,252	275,249,717
December.....	172,617,467	73,197,767	25,963,641	271,778,875
1882—January.....	165,152,789	75,680,510	26,567,873	267,401,172
February.....	173,757,874	77,945,100	26,869,906	278,572,880
March.....	166,457,357	82,619,245	27,187,681	276,264,283
April.....	155,069,102	84,834,089	27,439,184	267,342,375
May.....	153,985,545	88,399,707	27,755,923	270,141,175
June.....	148,506,390	90,384,724	28,048,631	266,939,745
July.....	145,079,030	91,657,169	28,153,956	264,890,155
August.....	149,303,921	93,896,965	27,990,388	271,191,274
September.....	152,739,106	95,572,214	27,426,140	275,737,460
October.....	159,805,744	96,427,480	26,749,432	282,982,656
November.....	164,267,585	96,709,802	26,544,544	287,521,931
December.....	171,504,568	98,485,035	26,521,692	296,511,295
1883—January.....	173,317,834	101,202,927	27,135,245	301,746,066
February.....	177,661,631	104,235,558	27,507,276	309,404,465
March.....	184,752,714	107,425,772	27,865,994	320,044,480
April.....	187,837,442	109,845,098	28,068,629	325,751,169
May.....	193,310,043	113,056,195	28,303,196	334,669,434
June.....	198,078,568	116,396,235	28,486,001	342,960,804
July.....	202,774,035	117,543,690	28,058,142	348,375,867
August.....	204,172,975	119,014,756	27,819,712	351,007,443
September.....	206,130,543	119,685,263	26,750,161	352,575,967
October.....	209,429,940	120,972,815	26,712,424	357,115,179
November.....	216,133,328	122,393,245	26,969,614	365,496,187
December.....	219,014,740	123,993,758	27,224,126	370,232,624
1884—January.....	221,813,356	128,149,181	28,014,415	377,976,952
February.....	221,881,633	131,742,312	28,490,907	382,114,852
March.....	211,071,507	134,049,926	28,866,556	373,987,989
April.....	196,325,626	135,464,908	29,158,480	360,949,014
May.....	201,132,388	137,249,911	29,377,206	367,759,505
June.....	204,876,594	139,616,414	29,600,720	374,093,728
July.....	210,539,551	142,295,729	29,797,486	382,632,766
August.....	214,483,657	145,339,142	29,659,003	389,481,802
September.....	217,904,043	146,993,192	29,474,161	394,371,396
October.....	222,536,360	147,573,222	29,346,757	399,456,339
November.....	231,389,361	149,523,924	29,143,283	410,056,568
December.....	234,975,852	151,218,920	29,194,356	415,389,128

**No. 49.—GOLD AND SILVER COIN AND BULLION IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.**

Month.	Gold coin and bullion.	Silver dollars and bullion.	Fractional silver coin.	Total.
1885—January.....	\$237,167,976	\$155,245,736	\$29,901,105	\$422,314,817
February.....	240,029,843	157,552,137	30,244,836	427,826,816
March.....	241,440,796	160,585,976	30,632,326	432,659,098
April.....	243,162,195	163,483,221	30,944,049	437,589,465
May.....	244,363,544	166,342,999	31,694,365	442,400,908
June.....	247,028,625	169,451,998	31,236,899	447,717,522
July.....	249,367,595	170,444,785	25,355,020	445,167,400
August.....	250,257,418	170,620,411	24,724,287	445,602,116
September.....	251,251,115	169,399,844	23,641,894	444,292,853
October.....	251,359,349	167,657,878	22,965,536	441,982,763
November.....	251,945,578	169,151,974	27,920,309	449,017,861
December.....	253,351,409	169,515,231	27,796,431	450,663,071
1886—January.....	251,371,562	172,742,168	29,013,994	453,127,724
February.....	249,801,088	174,418,874	28,811,038	453,031,000
March.....	242,155,167	176,972,089	28,822,638	447,949,894
April.....	240,580,533	178,485,024	28,864,483	447,930,040
May.....	236,424,734	180,199,807	28,912,277	445,536,818
June.....	232,838,124	184,845,764	28,904,682	446,088,570
July.....	233,051,522	185,309,994	28,584,625	447,546,141
August.....	235,430,635	185,038,987	27,956,992	448,426,624
September.....	242,609,018	185,020,987	26,899,745	454,529,750
October.....	246,832,148	186,739,160	26,300,336	459,871,664
November.....	254,450,854	189,003,321	25,808,067	469,262,242
December.....	268,128,018	193,245,615	25,660,935	487,034,568
1887—January.....	274,140,469	198,840,822	26,323,525	499,304,816
February.....	275,088,626	202,812,943	26,482,472	504,384,041
March.....	275,985,862	210,311,824	26,601,614	512,899,300
April.....	275,336,916	215,923,183	26,891,077	518,151,176
May.....	277,628,750	218,922,196	27,064,743	523,615,689
June.....	278,101,106	222,401,405	26,977,494	527,480,005
July.....	281,296,417	223,807,565	26,691,106	531,795,088
August.....	282,039,534	225,390,072	26,148,531	533,578,137
September.....	290,702,630	225,049,705	24,984,219	540,736,554
October.....	302,544,605	225,858,564	24,468,135	552,871,304
November.....	302,661,279	226,714,098	24,158,004	553,533,381
December.....	305,342,187	228,879,405	24,327,529	558,549,121
1888—January.....	307,809,155	234,137,926	25,019,973	566,967,054
February.....	309,567,827	238,252,646	25,355,432	573,175,905
March.....	310,772,203	242,062,250	25,566,280	578,400,733
April.....	312,801,287	246,093,836	25,750,228	584,645,351
May.....	309,882,859	249,945,011	25,878,872	585,706,742
June.....	313,753,617	254,499,241	26,051,741	594,304,599
July.....	326,551,392	256,864,819	26,034,462	609,450,673
August.....	381,133,430	258,832,606	25,746,759	615,712,795
September.....	332,551,306	259,437,367	24,738,696	616,727,369
October.....	331,688,233	260,538,554	24,088,769	616,315,556
November.....	328,603,361	262,710,088	23,801,676	615,115,125
December.....	324,773,667	265,272,106	23,655,458	613,701,231
1889—January.....	325,641,856	270,418,006	24,449,597	620,509,459
February.....	326,456,698	274,277,544	24,715,021	625,449,263
March.....	326,700,939	278,087,845	24,921,004	629,709,788
April.....	328,203,901	282,081,825	24,975,567	635,261,293
May.....	321,297,377	285,776,084	25,125,295	632,198,756
June.....	303,504,320	289,688,374	25,129,733	618,322,427
July.....	300,759,573	292,242,678	25,012,877	618,015,128
August.....	304,048,189	293,927,004	24,766,455	622,741,648
September.....	305,871,772	294,270,378	23,864,841	624,006,991
October.....	308,509,615	294,457,692	22,737,900	625,705,207
November.....	310,979,791	296,424,234	22,133,430	629,537,455
December.....	313,818,941	299,264,578	21,927,928	635,011,447
1890—January.....	316,043,454	304,787,124	22,506,504	643,337,082
February.....	318,593,752	308,752,573	22,758,530	650,084,855
March.....	320,225,795	312,746,049	22,814,565	655,786,409
April.....	320,878,412	315,861,916	22,989,474	659,729,802
May.....	321,333,253	318,943,346	22,902,558	663,179,157
June.....	321,612,423	323,909,360	22,805,226	668,327,009
July.....	316,536,823	326,403,803	22,339,891	665,274,517
August.....	310,220,120	328,904,284	21,858,259	660,982,663
September.....	306,086,471	329,980,826	20,563,709	656,631,006
October.....	294,489,603	332,274,217	19,551,410	646,315,230
November.....	293,755,880	335,979,528	19,066,586	648,801,994
December.....	293,020,214	340,733,936	18,987,690	652,741,840
1891—January.....	297,567,546	348,025,035	19,973,211	665,565,792
February.....	296,831,953	353,711,984	20,352,665	670,896,602
March.....	292,435,219	360,554,700	20,486,094	673,476,013
April.....	280,633,040	366,188,943	20,568,406	667,390,389
May.....	255,331,503	372,176,559	20,063,882	647,571,944
June.....	238,518,122	379,705,279	19,656,695	637,880,096
July.....	236,828,413	385,054,513	19,368,142	641,251,068
August.....	240,744,488	389,403,301	18,440,722	648,588,511
September.....	244,974,791	392,314,706	16,846,620	654,136,117

**No. 50.—PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878.**

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1878—June .....	\$72,020,121	\$570,000	\$19,469,320	\$1,455,520	\$12,789,923	\$106,304,884
July .....	77,105,859	460,000	18,170,420	2,647,940	14,119,544	112,503,763
August .....	78,348,254	1,460,000	20,794,220	4,424,600	11,772,829	116,799,903
September .....	73,049,340	1,345,000	9,392,920	1,316,470	9,260,764	94,364,494
October .....	74,175,606	180,000	9,901,520	2,639,560	6,370,449	93,267,135
November .....	73,655,404	2,120,000	9,845,120	1,907,460	8,055,844	95,583,828
December .....	69,582,505	1,510,000	391,420	2,082,770	8,469,162	82,035,857
1879—January .....	71,024,531	755,000	544,020	2,170,840	12,374,371	86,868,762
February .....	81,169,973	9,425,000	400,220	1,976,320	10,233,252	103,204,738
March .....	75,820,669	2,580,000	50,740	2,074,830	5,542,552	86,077,791
April .....	70,444,823	1,140,000	62,140	1,779,340	7,762,196	81,188,499
May .....	77,550,442	1,155,000	33,580	1,922,820	14,661,786	95,323,628
June .....	74,391,904	1,450,000	133,880	2,052,470	8,286,701	86,314,955
July .....	63,791,466	590,000	43,800	2,014,680	7,188,445	73,628,391
August .....	70,597,606	960,000	120,000	1,976,960	5,138,655	78,793,221
September .....	48,173,254	1,975,000	67,700	3,045,130	4,321,302	57,582,386
October .....	37,522,567	2,315,000	213,400	4,531,479	3,658,168	48,240,614
November .....	29,975,454	685,000	183,740	5,173,188	3,208,277	39,223,659
December .....	22,860,494	425,000	740,960	4,888,658	3,242,708	31,957,820
1880—January .....	24,299,562	215,000	61,100	5,063,456	6,885,966	36,525,084
February .....	26,149,093	670,000	327,300	4,797,314	4,242,984	36,186,691
March .....	24,080,081	175,000	611,500	5,611,914	3,606,364	34,084,859
April .....	26,474,280	175,000	173,800	5,428,354	5,588,049	37,839,483
May .....	30,833,020	600,000	39,800	6,322,731	8,983,508	46,779,059
June .....	33,020,559	360,000	40,700	6,584,701	7,090,250	47,096,210
July .....	34,099,124	590,000	32,600	5,758,331	7,237,795	47,717,850
August .....	31,619,849	105,000	36,800	5,518,821	4,335,906	41,646,376
September .....	27,148,613	90,000	31,600	6,318,769	3,575,440	37,164,422
October .....	22,418,993	150,000	6,800	7,333,719	4,197,224	34,106,736
November .....	19,574,937	75,000	19,120	8,572,294	3,702,629	31,943,980
December .....	15,741,818	25,000	130,500	9,454,419	4,242,828	29,594,565
1881—January .....	19,181,616	.....	50,080	9,885,583	6,342,410	35,559,689
February .....	22,206,601	325,000	312,080	10,956,463	4,144,895	37,845,039
March .....	21,338,198	240,000	142,900	10,733,085	4,321,844	36,776,027
April .....	22,927,086	40,000	1,400	11,522,208	5,988,259	40,478,953
May .....	26,922,305	.....	36,320	11,988,710	7,784,186	46,731,521
June .....	30,204,092	275,000	23,400	12,055,801	5,296,382	47,854,675
July .....	29,624,910	215,000	1,700	11,181,088	5,532,708	46,555,406
August .....	29,320,869	175,000	3,800	11,516,432	4,273,541	45,289,642
September .....	27,130,132	210,000	9,600	11,559,730	4,551,400	43,460,862
October .....	26,281,769	35,000	3,700	7,488,900	4,739,547	38,548,916
November .....	26,401,078	55,000	8,300	7,089,880	4,556,305	38,110,563
December .....	25,992,800	50,000	.....	6,359,910	5,677,691	38,080,401
1882—January .....	28,714,394	70,000	7,900	7,462,130	7,377,995	43,632,419
February .....	29,701,850	105,000	15,800	8,549,470	5,484,211	43,856,331
March .....	28,371,415	215,000	.....	8,931,930	4,516,077	42,034,422
April .....	28,627,824	125,000	1,000	8,872,790	6,180,209	43,806,823
May .....	31,938,690	265,000	2,500	10,509,160	7,418,245	50,133,595
June .....	34,670,589	75,000	8,100	11,590,620	6,277,247	52,621,556
July .....	34,969,590	510,000	1,500	12,361,490	8,428,411	56,270,991
August .....	35,883,941	185,000	.....	11,700,330	7,287,442	55,056,713
September .....	31,948,158	130,000	.....	8,364,430	6,828,786	47,271,374
October .....	29,689,196	110,000	14,990,170	7,987,260	6,370,052	59,146,678
November .....	30,591,392	10,000	15,950,270	5,752,970	6,311,110	58,615,742
December .....	28,454,395	10,000	25,105,030	4,405,000	6,532,021	64,506,446
1883—January .....	33,592,237	60,000	25,107,300	4,306,650	10,496,529	73,552,478
February .....	32,744,817	210,000	32,296,270	5,268,550	6,761,527	77,281,164
March .....	29,878,561	250,000	31,523,210	6,865,340	4,199,135	72,718,246
April .....	30,969,623	55,000	32,935,420	8,887,260	6,343,015	79,190,318
May .....	33,471,825	15,000	23,869,000	8,305,940	8,361,571	74,023,336
June .....	36,498,539	315,000	22,571,270	15,996,145	8,217,062	83,598,316
July .....	37,632,646	25,000	23,383,440	15,542,730	8,343,000	84,926,816
August .....	37,791,766	90,000	28,445,200	17,276,820	6,019,802	89,623,588
September .....	37,194,420	75,000	27,480,300	15,568,280	6,017,710	86,355,710
October .....	37,113,307	75,000	31,252,760	14,244,760	6,423,180	89,113,737
November .....	39,874,644	100,000	27,035,300	13,806,610	7,070,474	87,887,028
December .....	39,644,249	80,000	27,446,780	13,180,890	8,955,820	89,307,739
1884—January .....	42,156,189	45,000	23,788,000	13,179,020	14,746,745	93,914,954
February .....	45,808,632	90,000	30,600,070	13,890,100	12,048,941	102,437,841
March .....	46,524,652	520,000	35,424,250	20,488,585	7,862,366	110,199,853
April .....	45,765,833	105,000	44,415,395	20,876,250	9,950,326	121,112,804
May .....	38,731,841	20,000	39,686,780	19,936,620	7,533,779	105,909,020
June .....	40,183,802	195,000	27,246,020	23,384,680	8,809,991	99,819,493
July .....	42,727,990	65,000	26,525,830	25,265,980	10,529,336	105,114,136
August .....	40,843,554	150,000	29,701,980	26,903,230	11,614,068	109,212,832
September .....	36,524,873	315,000	33,546,960	26,789,470	11,078,957	108,235,260
October .....	33,942,172	85,000	32,477,750	30,814,970	10,171,655	107,491,547
November .....	32,200,683	120,000	26,701,060	28,951,590	10,525,634	98,498,967
December .....	36,499,575	160,000	26,343,730	23,302,380	10,329,994	96,635,679

**No. 50.—PAPER CURRENCY IN THE TREASURY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.**

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1885—January	\$43,958,469	\$45,000	\$22,299,150	\$27,337,890	\$13,880,648	\$107,521,157
February	48,926,822	380,000	40,426,930	29,951,880	9,774,141	129,459,773
March	46,683,288	1,005,000	37,689,990	30,861,615	7,312,940	123,552,833
April	46,865,690	50,000	28,625,290	32,141,140	8,120,660	115,802,780
May	50,417,109	315,000	14,371,350	35,575,590	9,806,087	110,485,136
June	45,047,379	200,000	13,593,410	38,370,700	9,945,711	107,157,200
July	48,418,997	260,000	17,322,320	40,340,980	8,081,130	114,423,427
August	55,658,656	695,000	16,606,230	42,712,890	7,556,108	123,228,884
September	51,129,332	695,000	22,240,240	31,722,990	6,196,408	111,992,970
October	45,695,341	410,000	31,115,850	31,906,514	5,438,241	114,565,946
November	43,290,643	210,000	34,492,968	32,034,464	5,775,356	115,803,431
December	41,731,200	265,000	34,350,479	31,164,311	5,347,767	112,858,757
1886—January	47,890,389	260,000	24,060,709	33,978,767	9,951,057	116,140,922
February	47,197,292	385,000	33,671,010	34,837,660	7,961,334	124,052,296
March	42,214,485	840,000	46,797,927	32,410,575	3,392,203	125,655,190
April	37,603,774	225,000	52,396,875	31,141,055	3,831,002	125,197,706
May	40,244,098	585,000	51,735,670	30,411,016	4,962,150	127,937,934
June	41,118,317	250,000	55,129,870	27,861,450	4,034,416	128,394,053
July	41,044,142	470,000	52,258,360	27,728,858	3,792,409	125,208,769
August	46,774,647	1,510,000	48,693,980	25,571,492	2,878,520	125,428,639
September	44,224,081	150,000	40,654,320	22,555,990	2,104,764	109,689,155
October	38,107,305	20,000	36,878,458	17,562,302	3,192,746	95,760,811
November	36,573,188	280,000	34,469,694	14,137,285	2,532,033	87,982,200
December	29,679,326	200,000	27,485,804	7,338,432	3,012,335	67,715,897
1887—January	33,003,682	100,000	18,843,632	6,737,338	4,606,322	63,291,024
February	33,869,202	250,000	24,256,230	5,466,347	3,072,561	66,914,340
March	28,294,938	410,000	29,757,610	6,212,849	2,558,485	67,233,882
April	28,575,474	160,000	28,905,040	5,007,700	3,480,653	66,128,867
May	30,757,376	410,000	32,101,358	5,289,164	3,927,245	72,485,143
June	28,983,797	310,000	30,261,380	3,425,133	2,362,585	65,142,895
July	28,083,740	350,000	15,098,560	4,209,659	3,142,105	53,894,064
August	28,287,539	420,000	23,008,207	5,996,743	3,354,726	61,067,215
September	24,145,212	150,000	29,154,288	3,919,841	2,938,593	60,307,934
October	22,476,067	170,000	32,858,158	3,451,494	4,157,980	63,113,699
November	23,153,220	320,000	39,974,838	4,415,446	3,131,864	70,995,368
December	22,409,425	130,000	31,010,394	6,339,570	4,919,434	64,808,823
1888—January	28,660,469	280,000	20,668,210	14,930,517	7,782,203	72,321,399
February	33,482,087	440,000	26,962,168	21,166,469	6,355,477	88,406,201
March	33,085,623	650,000	29,651,404	19,370,425	5,323,787	88,081,299
April	39,046,614	100,000	20,853,500	18,316,109	5,942,194	84,258,417
May	46,158,200	470,000	33,574,110	20,458,423	6,702,811	107,363,544
June	52,398,204	250,000	22,135,780	29,104,396	7,054,221	110,942,601
July	55,030,740	100,000	30,234,688	23,361,286	8,218,834	116,945,548
August	56,225,393	90,000	36,591,356	15,528,762	7,880,137	116,315,668
September	53,358,963	580,000	25,516,410	9,819,875	6,023,307	95,298,555
October	48,393,320	390,000	26,163,492	7,404,624	4,167,954	86,519,390
November	46,562,956	150,000	37,441,932	8,834,485	3,381,456	96,370,829
December	41,125,860	470,000	36,127,702	3,958,567	4,068,046	85,750,175
1889—January	43,361,498	95,000	25,043,518	4,717,113	5,439,229	78,656,358
February	45,220,511	280,000	24,802,813	5,717,898	3,493,572	79,454,794
March	39,501,231	510,000	26,586,125	4,760,236	3,054,267	74,411,859
April	38,350,137	110,000	20,783,433	3,451,830	3,686,890	66,382,290
May	43,940,387	270,000	27,350,140	6,205,089	4,703,087	82,468,703
June	46,336,085	240,000	37,235,793	5,527,301	4,158,331	93,497,510
July	47,939,366	30,000	34,669,943	5,651,271	3,632,535	91,923,115
August	48,870,935	460,000	39,557,233	6,141,570	4,590,661	99,620,399
September	36,445,258	770,000	42,073,803	3,878,052	3,883,721	87,050,834
October	29,813,501	350,000	34,925,823	2,328,373	5,211,415	72,629,112
November	24,959,022	610,000	30,668,090	2,419,174	4,251,973	62,908,250
December	15,673,925	570,000	31,316,100	2,252,966	4,500,355	54,313,346
1890—January	19,236,224	90,000	20,452,870	3,254,118	6,172,760	49,205,972
February	19,823,865	250,000	28,222,835	4,063,377	4,339,514	56,699,391
March	14,579,657	990,000	24,614,210	3,407,891	3,937,196	47,528,954
April	16,004,411	140,000	24,142,200	4,438,605	3,912,536	48,667,752
May	19,747,799	340,000	27,473,120	4,936,023	4,289,295	56,786,237
June	23,634,190	430,000	26,182,980	4,329,708	4,351,767	58,928,625
July	23,983,412	40,000	27,577,120	3,442,258	4,766,359	59,809,149
August	21,626,510	410,000	35,005,730	4,951,861	5,063,228	65,050,620
September	13,727,790	180,000	16,058,780	1,832,364	4,620,511	36,439,445
October	14,744,912	29,000	36,482,690	2,443,197	3,662,638	57,353,437
November	13,144,864	320,000	45,755,570	1,976,525	3,116,944	62,613,003
December	12,199,348	10,000	31,384,690	1,566,315	3,349,587	48,509,940
1891—January	22,057,802	140,000	19,892,050	3,218,788	6,320,151	51,628,791
February	22,955,586	260,000	25,155,770	3,346,215	4,970,638	56,688,209
March	15,822,045	530,000	24,050,460	3,757,247	3,415,237	47,574,989
April	19,207,344	270,000	27,309,200	3,309,417	4,055,760	54,151,712
May	26,927,337	310,000	36,777,810	5,009,775	5,189,490	74,214,421
June	32,731,996	1,425,000	31,606,030	7,351,037	5,655,179	78,709,237
July	38,098,409	180,000	34,004,820	8,193,045	5,924,947	86,406,521
August	42,922,265	730,000	37,721,280	6,624,883	6,822,252	94,820,685
September	26,995,717	1,990,000	28,332,490	2,920,972	5,695,080	65,933,359



**No. 51.—GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, IN EXCESS OF CERTIFICATES IN CIRCULATION, AT THE END OF EACH MONTH, FROM JUNE, 1878.**

Month.	Gold.	Silver.	Legal-tender notes.	National bank notes.	Total.
1878—June .....	\$103,562,523	\$21,913,254	\$25,775,121	\$12,789,923	\$164,040,821
July .....	108,161,639	23,335,974	25,985,859	14,119,544	171,603,016
August .....	117,325,857	25,044,450	30,533,254	11,772,829	184,676,390
September .....	112,602,622	27,221,542	33,504,340	9,260,764	182,589,268
October .....	117,965,675	28,003,956	38,515,606	6,370,440	190,855,686
November .....	118,282,355	30,646,485	38,585,404	8,055,844	195,570,088
December .....	114,193,359	31,762,735	36,392,505	8,469,162	190,817,761
1879—January .....	116,674,227	33,065,456	30,570,531	12,374,371	193,593,585
February .....	116,886,279	35,289,800	44,494,973	10,233,225	206,904,277
March .....	117,162,166	36,423,640	50,684,669	5,542,552	209,813,027
April .....	118,809,680	37,067,870	39,539,823	7,762,166	203,179,569
May .....	121,300,140	38,223,150	51,670,442	14,661,786	225,855,518
June .....	119,956,655	41,728,838	45,036,904	8,286,701	215,009,096
July .....	120,320,583	46,224,621	23,541,406	7,188,445	197,275,115
August .....	126,537,691	49,514,910	36,222,606	5,138,655	217,413,862
September .....	154,763,795	51,754,963	18,933,254	4,321,302	229,773,314
October .....	157,140,114	52,011,474	17,327,587	3,658,168	230,137,323
November .....	147,247,977	53,700,061	16,388,454	3,203,277	220,544,769
December .....	146,194,182	52,717,862	12,570,494	3,242,708	214,725,246
1880—January .....	143,340,026	56,065,003	11,614,562	6,885,966	217,905,557
February .....	136,995,458	58,104,106	15,054,093	4,242,984	214,396,641
March .....	135,766,552	58,839,990	15,760,081	3,606,364	213,972,987
April .....	130,726,640	61,571,311	17,489,280	5,588,049	215,375,280
May .....	120,699,197	65,157,331	18,183,020	8,983,508	213,023,056
June .....	118,181,527	68,110,764	18,785,559	7,090,250	212,168,100
July .....	115,274,646	70,319,193	19,024,124	7,237,795	211,855,758
August .....	120,018,179	71,409,074	20,444,849	4,335,906	216,208,008
September .....	127,764,734	65,809,169	17,263,613	3,575,440	214,412,956
October .....	133,278,253	57,977,075	13,793,993	4,197,224	209,246,545
November .....	143,981,139	51,801,387	11,124,937	3,702,629	210,610,092
December .....	150,213,716	43,015,088	8,761,818	4,242,828	206,233,450
1881—January .....	148,052,809	45,615,577	10,551,616	6,342,410	210,562,412
February .....	166,808,853	47,081,029	14,566,601	4,144,895	232,601,378
March .....	167,639,263	46,032,005	14,773,198	4,321,844	232,766,310
April .....	164,358,555	49,244,089	14,672,086	5,988,259	234,262,989
May .....	157,893,878	52,032,883	16,062,305	7,784,186	233,773,252
June .....	157,412,141	53,991,639	18,554,092	5,296,382	235,254,254
July .....	149,163,355	53,701,174	19,099,910	5,532,708	227,497,147
August .....	164,098,402	49,662,135	19,870,869	4,273,541	237,904,947
September .....	169,122,025	42,447,785	19,025,132	4,551,400	235,146,342
October .....	167,785,609	37,146,871	18,006,769	4,739,547	227,678,796
November .....	173,025,683	37,450,464	17,411,078	4,556,305	232,443,530
December .....	167,429,347	36,846,088	16,452,800	5,677,691	226,405,926
1882—January .....	159,972,569	40,710,844	17,384,394	7,377,995	225,445,802
February .....	168,585,554	44,689,996	18,256,850	5,484,211	237,016,611
March .....	161,290,437	50,383,486	17,446,415	4,516,077	233,636,415
April .....	149,997,982	53,364,703	17,637,824	6,180,209	227,180,718
May .....	148,932,625	58,928,570	19,873,690	7,418,245	235,153,130
June .....	143,477,370	63,927,285	21,425,589	6,277,247	235,107,471
July .....	140,062,590	65,053,405	22,749,590	8,428,411	236,293,996
August .....	144,311,881	64,147,473	24,068,941	7,287,442	239,815,737
September .....	147,831,606	59,793,574	21,408,158	6,828,780	235,862,184
October .....	148,439,474	57,556,463	19,854,196	6,370,052	232,216,185
November .....	144,809,315	55,911,656	20,756,392	6,311,110	227,788,473
December .....	131,989,758	56,563,067	18,879,395	6,532,021	213,964,241
1883—January .....	125,618,194	59,989,352	21,162,237	10,486,291	217,286,074
February .....	135,107,161	63,715,414	21,614,817	6,761,527	227,198,919
March .....	141,308,204	64,531,775	20,413,561	4,199,135	230,452,675
April .....	139,439,242	66,029,656	20,919,623	6,343,015	232,731,536
May .....	133,718,103	69,632,000	21,681,825	8,361,371	233,393,499
June .....	138,271,198	72,261,550	23,438,839	8,217,062	242,188,649
July .....	142,705,435	71,873,151	24,747,646	8,343,000	247,669,232
August .....	149,625,435	71,459,307	25,736,766	6,019,802	252,841,310
September .....	151,115,603	67,523,483	25,324,420	6,017,710	249,981,216
October .....	157,353,760	62,350,858	24,568,037	6,428,180	250,700,835
November .....	157,235,708	61,386,659	25,509,644	7,070,474	251,202,485
December .....	155,429,600	54,490,163	25,164,249	8,955,820	244,039,832
1884—January .....	144,350,736	59,205,565	25,321,189	14,746,745	243,624,235
February .....	144,038,203	63,985,498	27,683,632	12,048,941	247,756,274
March .....	142,259,357	66,996,906	30,949,652	7,862,366	248,068,281
April .....	139,624,821	69,125,407	30,845,833	9,950,326	249,546,387
May .....	142,006,908	69,263,646	27,701,841	7,533,779	246,506,174
June .....	133,729,954	72,790,123	27,993,802	8,809,991	233,323,870
July .....	119,048,061	76,954,854	29,562,990	10,529,336	236,095,241
August .....	122,465,717	80,769,454	26,573,554	11,614,068	241,422,793
September .....	130,514,383	79,976,102	20,894,873	11,078,957	242,464,315
October .....	134,670,790	76,178,418	16,172,172	10,171,655	237,193,035
November .....	138,015,071	73,678,676	9,625,683	10,523,634	231,845,064
December .....	141,688,432	65,547,365	11,739,575	10,329,994	229,305,366

**No. 51.—GOLD, SILVER, AND PAPER CURRENCY IN THE TREASURY, IN EXCESS OF CERTIFICATES IN CIRCULATION, ETC.—Continued.**

Month.	Gold.	Silver.	Legal-tender notes.	National-bank notes.	Total.
1885—January.....	\$125,187,596	\$71,288,030	\$13,873,469	\$13,880,648	\$224,229,743
February.....	127,346,553	76,329,022	18,726,822	9,774,141	232,176,538
March.....	125,793,256	78,718,076	20,473,288	7,312,940	232,197,560
April.....	117,927,395	84,983,324	21,465,690	8,120,660	232,497,069
May.....	115,810,534	92,952,178	23,492,109	9,806,087	242,060,908
June.....	120,298,895	99,157,951	15,462,379	9,945,711	244,864,936
July.....	126,078,595	96,927,700	16,998,997	8,081,130	248,086,422
August.....	126,371,928	99,265,403	24,793,656	7,556,108	257,987,095
September.....	133,113,325	99,885,022	27,944,332	6,196,408	266,639,087
October.....	142,338,589	97,476,642	27,550,341	5,438,241	272,803,813
November.....	146,391,486	104,369,642	25,735,643	5,775,356	282,272,127
December.....	147,991,808	104,132,197	27,941,200	5,347,767	285,412,972
1886—January.....	136,086,611	111,994,553	33,300,389	9,951,057	291,332,610
February.....	144,164,038	114,839,096	32,277,292	7,961,334	299,241,760
March.....	151,379,524	115,672,306	30,289,485	3,392,203	300,733,518
April.....	155,865,308	116,616,366	26,088,774*	3,831,002	302,401,450
May.....	156,304,709	119,927,955	26,289,098	4,962,150	307,483,912
June.....	156,793,749	125,134,221	22,868,317	4,034,416	308,830,703
July.....	158,933,005	126,330,574	21,939,142	3,792,409	310,995,130
August.....	157,732,288	123,973,629	35,579,647	2,878,520	320,164,084
September.....	157,917,211	116,533,620	36,519,081	2,104,764	313,074,676
October.....	158,537,179	112,732,715	30,967,305	3,192,746	305,429,945
November.....	163,930,221	109,291,571	29,548,138	2,522,033	305,292,013
December.....	170,912,413	101,659,880	23,169,326	3,012,335	298,753,954
1887—January.....	168,475,362	106,848,693	24,283,682	4,606,322	304,213,999
February.....	175,130,261	108,164,660	25,689,202	3,072,561	312,056,684
March.....	181,939,847	104,982,949	21,159,938	2,558,485	310,641,219
April.....	180,902,431	105,073,830	20,225,474	3,480,653	309,682,388
May.....	186,667,773	106,843,611	21,707,376	3,927,245	319,206,005
June.....	186,875,669	107,260,882	20,013,797	2,362,585	316,512,933
July.....	186,306,330	106,332,529	19,633,740	3,142,105	315,414,704
August.....	183,274,194	103,062,219	21,157,539	3,354,726	321,448,678
September.....	192,717,947	95,679,098	17,610,212	2,938,593	308,945,850
October.....	202,859,832	89,612,742	15,261,067	4,157,980	311,891,621
November.....	211,880,526	82,722,828	16,318,220	3,131,864	314,053,438
December.....	208,608,130	76,351,511	15,424,425	4,919,434	305,303,500
1888—January.....	202,955,184	79,836,846	18,015,469	7,782,203	308,589,702
February.....	212,869,914	79,155,419	22,267,087	6,355,477	320,647,897
March.....	218,818,254	76,102,085	24,170,623	5,323,787	324,414,749
April.....	213,239,994	77,417,133	28,491,614	5,942,194	325,090,835
May.....	200,301,129	79,178,478	33,928,200	6,702,811	320,110,618
June.....	193,866,247	80,163,607	37,983,204	7,054,221	319,067,279
July.....	194,592,280	79,218,602	39,825,740	8,218,834	321,855,456
August.....	206,383,036	74,920,399	41,580,393	7,880,157	330,763,985
September.....	197,713,116	65,614,462	40,628,963	6,023,307	309,979,849
October.....	191,074,575	54,844,170	36,813,320	4,167,954	286,900,018
November.....	199,339,133	49,095,975	35,202,956	3,381,456	287,019,520
December.....	203,885,219	30,875,860	30,875,860	4,068,046	281,536,699
1889—January.....	194,655,264	49,530,165	29,446,498	5,439,229	279,071,156
February.....	196,245,981	52,363,612	29,300,511	3,433,572	281,343,576
March.....	197,874,422	51,745,170	25,051,231	3,054,267	277,725,090
April.....	191,589,112	52,118,189	23,770,137	3,686,890	271,164,328
May.....	192,252,715	55,363,569	27,790,387	4,703,087	280,109,758
June.....	186,711,561	57,715,663	29,601,085	4,158,331	278,186,640
July.....	182,218,164	57,698,430	30,364,366	3,632,535	273,913,495
August.....	180,654,670	50,112,833	32,325,935	4,590,661	267,684,099
September.....	189,196,423	41,515,504	21,170,258	3,883,721	255,765,906
October.....	187,572,386	39,875,648	17,303,501	5,211,415	249,962,950
November.....	187,496,672	41,763,278	14,819,022	4,251,973	248,330,945
December.....	190,833,052	38,243,433	6,673,925	4,500,355	240,250,765
1890—January.....	177,386,285	45,961,857	7,606,224	6,172,760	237,127,126
February.....	187,988,948	47,314,840	9,593,865	4,339,314	249,236,967
March.....	185,287,716	44,955,052	6,919,657	3,937,196	241,099,621
April.....	186,235,573	45,928,042	7,209,411	3,942,586	243,815,562
May.....	190,544,854	47,189,821	9,892,799	4,289,295	251,916,769
June.....	190,232,404	49,504,543	11,804,190	4,351,767	255,892,904
July.....	184,092,074	49,988,781	12,163,412	4,766,359	251,010,626
August.....	185,837,581	43,682,332	12,806,810	5,063,228	247,389,951
September.....	147,981,732	33,154,327	6,737,790	4,620,511	192,494,360
October.....	156,315,624	29,670,449	7,834,912	3,662,638	197,483,623
November.....	162,439,381	27,210,815	6,874,864	3,416,944	199,942,004
December.....	148,972,935	27,341,663	5,389,348	3,349,587	185,053,533
1891—January.....	141,728,097	35,350,159	10,697,802	6,320,151	194,096,209
February.....	149,712,824	37,091,690	10,685,586	4,970,638	202,460,738
March.....	148,118,150	34,315,060	4,677,045	3,415,237	190,525,492
April.....	141,742,241	32,092,709	5,207,344	4,055,760	183,098,054
May.....	133,207,164	36,021,715	9,177,337	5,189,490	183,595,706
June.....	117,667,723	41,769,409	11,366,996	5,655,174	176,459,302
July.....	121,113,024	42,137,506	10,833,409	5,924,947	180,008,886
August.....	132,471,409	30,569,687	14,467,265	6,822,252	184,330,593
September.....	132,523,222	22,893,709	9,150,717	5,695,080	170,262,728

**No. 52.—ESTIMATED STOCK OF GOLD AND SILVER COIN AND BULLION AND OF UNITED STATES AND NATIONAL-BANK NOTES AT THE END OF EACH MONTH, FROM JUNE, 1878.**

Month.	Gold.	Silver dollars and bullion.	Fractional silver coin.	Notes.	Total.
1878—June	\$213,199,977	\$15,914,971	\$71,778,828	\$669,600,826	\$970,494,602
July	215,848,736	18,086,260	72,151,424	668,626,431	974,712,851
August	218,186,311	22,430,739	72,524,020	668,322,549	981,463,619
September	221,300,413	25,846,534	72,896,616	667,442,666	987,486,229
October	226,043,368	26,634,542	73,269,213	667,802,057	993,749,180
November	228,625,207	30,598,041	73,641,809	668,713,378	1,001,578,435
December	231,645,490	31,935,011	74,014,406	669,489,576	1,007,084,483
1879—January	234,199,478	34,903,639	74,387,002	670,090,211	1,013,580,330
February	236,846,728	36,525,153	74,759,599	671,717,492	1,019,848,972
March	239,583,620	37,463,211	75,132,195	672,774,418	1,024,953,444
April	241,953,581	38,104,996	75,504,792	675,123,982	1,030,687,351
May	244,414,180	39,158,606	75,877,388	675,357,763	1,034,807,937
June	245,741,837	40,893,566	76,249,985	675,643,089	1,038,528,477
July	248,058,439	42,563,224	76,467,675	675,925,909	1,043,015,247
August	256,846,088	45,142,662	76,685,365	676,743,729	1,055,417,844
September	286,656,727	47,191,604	76,908,055	680,330,752	1,091,082,138
October	307,964,532	48,743,424	77,120,746	683,262,640	1,117,091,342
November	327,697,367	52,028,298	77,338,436	686,175,090	1,143,239,191
December	336,540,249	54,548,071	77,556,127	688,533,258	1,157,177,705
1880—January	339,524,612	57,393,686	77,773,817	689,868,446	1,164,560,561
February	342,254,473	59,331,356	77,991,508	689,922,267	1,169,499,604
March	344,394,974	61,243,090	78,209,198	690,630,417	1,174,477,679
April	346,887,214	64,463,581	78,426,589	691,219,600	1,180,997,284
May	349,319,297	66,576,838	78,644,580	691,359,243	1,185,899,958
June	351,841,206	68,859,286	78,862,270	690,571,917	1,190,134,679
July	354,455,084	72,096,398	78,964,336	690,462,727	1,195,978,545
August	365,940,999	74,648,008	79,066,401	690,338,963	1,209,904,367
September	387,138,517	76,126,510	79,168,467	690,128,758	1,232,562,252
October	405,656,138	78,891,117	79,270,533	690,060,412	1,253,878,200
November	417,422,204	81,403,140	79,372,599	689,978,176	1,268,176,119
December	436,201,090	83,636,229	79,474,665	690,473,848	1,289,785,832
1881—January	443,342,011	86,457,202	79,576,731	690,532,139	1,299,908,063
February	446,079,544	87,416,313	79,678,797	689,923,494	1,303,098,148
March	455,519,966	88,377,275	79,780,863	693,735,178	1,317,413,282
April	473,214,787	90,523,088	79,882,929	698,738,113	1,342,348,917
May	476,347,500	92,416,698	79,984,995	700,285,909	1,349,035,102
June	478,484,538	94,682,654	80,087,061	701,298,131	1,354,552,384
July	481,330,029	96,584,983	80,115,520	703,594,249	1,361,624,781
August	488,785,577	98,655,568	80,143,980	704,130,922	1,371,716,047
September	501,505,052	100,954,890	80,172,440	705,086,656	1,387,719,038
October	511,830,601	104,097,280	80,200,900	706,544,016	1,402,672,797
November	510,999,079	106,061,415	80,229,360	708,190,666	1,411,481,120
December	521,826,768	108,988,810	80,257,820	708,538,484	1,419,611,882
1882—January	525,065,589	110,993,906	80,286,280	708,561,780	1,424,853,555
February	520,510,021	112,787,323	80,314,740	707,776,666	1,421,383,750
March	520,327,747	116,722,342	80,343,200	707,596,803	1,424,990,022
April	520,743,599	117,820,713	80,371,660	707,044,905	1,425,980,877
May	509,865,821	120,637,344	80,400,120	705,706,070	1,416,609,353
June	506,757,715	122,375,688	80,428,580	704,233,580	1,413,795,563
July	504,652,252	124,121,050	80,472,890	704,655,158	1,413,901,350
August	505,926,675	126,460,496	80,517,200	706,515,446	1,419,419,817
September	509,319,382	129,373,445	80,561,510	708,937,678	1,428,192,015
October	515,536,933	132,342,383	80,605,820	708,460,351	1,436,945,487
November	520,212,752	134,399,100	80,650,130	708,372,585	1,443,634,567
December	524,072,762	137,423,273	80,694,440	708,563,806	1,451,352,281
1883—January	528,433,158	139,167,038	80,738,750	707,991,864	1,456,330,810
February	530,465,211	141,779,194	80,783,060	707,105,113	1,460,132,578
March	535,912,647	144,149,166	80,827,370	705,873,019	1,466,762,202
April	538,660,540	146,034,449	80,871,680	705,227,970	1,470,794,639
May	540,444,206	149,062,917	80,915,990	704,138,266	1,474,561,379
June	542,732,063	151,738,115	80,950,300	702,753,224	1,478,183,702
July	544,812,562	154,167,537	80,985,402	701,794,839	1,481,260,340
August	548,409,207	156,715,458	80,410,504	700,587,890	1,485,723,059
September	552,197,749	159,478,810	79,535,607	699,409,130	1,490,621,296
October	558,078,263	161,657,314	79,060,709	698,209,436	1,497,005,722
November	563,790,328	163,695,228	78,585,811	696,981,900	1,503,053,267
December	566,108,185	165,959,492	78,110,914	696,630,367	1,506,808,958
1884—January	568,231,447	168,449,552	77,636,016	695,361,822	1,509,678,837
February	566,994,208	171,045,032	77,161,118	692,465,957	1,507,606,315
March	557,424,889	173,469,454	76,686,221	690,716,521	1,498,297,035
April	541,139,407	175,876,472	76,211,923	688,897,543	1,489,124,745
May	541,805,689	177,658,787	75,736,425	686,699,525	1,481,900,426
June	545,500,797	179,411,327	75,261,528	685,373,628	1,485,547,280
July	549,706,663	182,284,439	75,234,719	683,746,371	1,490,972,192
August	554,371,214	184,754,249	75,207,910	682,812,980	1,497,140,353
September	557,853,406	187,315,234	75,181,101	681,724,954	1,502,074,695
October	562,194,144	189,377,326	75,154,292	679,688,788	1,506,414,550
November	572,025,389	191,959,678	75,127,483	677,461,499	1,516,574,049
December	576,118,500	194,278,049	75,100,674	675,073,348	1,520,570,571

**No. 52.—ESTIMATED STOCK OF GOLD AND SILVER COIN AND BULLION AND OF UNITED STATES AND NATIONAL-BANK NOTES, ETC.—Continued.**

Month.	Gold.	Silver dollars and bullion.	Fractional silver coin.	Notes.	Total.
1885—January	\$578,828,973	\$196,560,776	\$75,073,865	\$672,730,923	\$1,523,194,531
February	581,162,967	198,238,324	75,047,056	670,317,136	1,524,705,489
March	584,168,358	200,584,888	75,020,247	667,578,411	1,527,351,904
April	585,874,765	203,149,581	74,993,438	666,096,820	1,530,114,604
May	587,127,395	205,607,375	74,966,629	663,670,262	1,531,371,661
June	588,697,036	207,923,267	74,939,820	663,538,097	1,535,098,220
July	589,979,734	209,729,218	74,949,914	662,059,857	1,536,718,723
August	592,378,180	212,025,577	74,960,007	662,112,723	1,541,476,487
September	597,250,584	214,675,554	74,870,100	663,029,138	1,549,911,376
October	600,445,130	217,098,967	74,980,193	661,960,103	1,554,485,393
November	607,126,884	219,343,387	74,990,286	663,429,863	1,564,890,420
December	612,980,956	222,056,802	75,000,379	663,193,319	1,573,231,456
1886—January	614,128,979	224,212,544	75,010,472	663,681,178	1,577,033,173
February	611,484,909	225,758,729	75,020,565	663,682,268	1,575,946,471
March	604,428,341	228,230,865	75,030,658	661,831,405	1,569,521,269
April	601,990,091	230,990,643	75,040,751	659,942,890	1,567,964,975
May	596,868,058	233,107,883	75,050,844	657,849,181	1,562,875,966
June	590,774,461	236,815,484	75,060,937	655,191,907	1,557,842,789
July	592,725,907	239,429,356	75,068,424	652,919,554	1,560,143,241
August	600,098,404	241,842,226	75,075,912	650,930,631	1,567,947,173
September	607,320,558	245,039,680	75,083,399	649,780,828	1,577,233,265
October	615,023,046	247,887,335	75,090,887	647,990,306	1,585,991,574
November	626,523,113	250,994,769	75,098,374	645,825,292	1,598,441,548
December	640,418,278	254,363,024	75,105,862	643,253,088	1,613,140,252
1887—January	645,869,918	257,380,686	75,113,349	639,463,743	1,617,827,696
February	646,880,837	260,153,830	75,120,837	635,545,813	1,617,701,317
March	649,194,324	267,113,479	75,128,324	633,631,727	1,625,067,854
April	650,578,766	271,658,388	75,343,251	631,474,327	1,629,054,732
May	655,423,246	274,343,656	75,560,244	628,663,423	1,633,990,569
June	654,520,335	277,907,552	75,547,799	625,598,089	1,633,573,775
July	658,646,711	279,718,791	75,638,932	622,969,328	1,636,973,762
August	663,589,790	282,427,741	75,312,773	620,809,845	1,642,140,149
September	681,793,520	285,396,066	75,398,925	619,402,546	1,661,991,057
October	695,130,375	288,499,189	75,758,186	618,596,274	1,677,984,024
November	699,111,494	290,975,812	75,909,136	616,371,394	1,682,367,836
December	704,703,330	293,102,223	76,295,886	615,044,870	1,689,146,309
1888—January	706,471,081	296,064,903	76,345,966	609,133,609	1,691,265,599
February	707,848,344	298,850,510	76,327,799	606,133,609	1,692,160,262
March	708,518,186	301,380,765	76,333,888	609,678,220	1,692,911,059
April	711,369,409	303,977,232	76,299,882	605,107,517	1,696,754,040
May	706,262,401	306,394,831	76,349,137	602,262,289	1,695,268,748
June	705,818,855	310,044,544	76,406,376	598,884,957	1,691,154,732
July	705,158,196	311,774,844	76,510,842	596,134,751	1,689,578,633
August	707,481,335	314,293,994	76,582,235	593,028,043	1,691,385,607
September	709,831,170	317,188,723	76,759,671	590,210,018	1,694,039,582
October	711,705,050	320,230,004	76,660,481	585,939,233	1,694,534,768
November	709,994,448	323,185,473	76,715,873	583,007,888	1,692,903,682
December	704,698,179	326,051,427	76,889,983	580,235,208	1,687,784,797
1889—January	705,758,221	328,792,867	76,889,716	575,722,840	1,687,163,644
February	705,954,608	331,709,448	76,659,772	570,929,601	1,685,253,429
March	704,773,319	334,578,184	76,628,116	567,709,637	1,683,680,256
April	705,611,209	337,729,597	76,597,677	565,187,439	1,685,125,972
May	698,200,235	340,430,401	76,585,840	561,907,753	1,677,294,229
June	690,063,505	344,026,341	76,601,830	557,878,699	1,658,570,381
July	675,558,008	346,462,933	76,534,026	554,674,705	1,633,229,672
August	679,859,398	348,845,790	76,626,764	552,444,387	1,637,776,339
September	681,819,487	351,644,478	76,796,193	550,248,818	1,660,508,976
October	684,194,686	354,346,172	76,628,781	548,606,841	1,663,776,480
November	685,749,280	357,120,871	76,527,216	546,227,653	1,665,625,020
December	689,524,863	360,531,079	76,697,331	543,768,401	1,670,521,674
1890—January	690,980,770	364,093,761	76,708,644	541,128,235	1,672,911,410
February	692,100,955	367,104,953	76,708,892	538,681,469	1,674,596,269
March	693,850,282	370,593,705	76,799,537	536,955,618	1,678,199,142
April	695,189,333	372,856,893	76,793,513	535,945,916	1,680,785,655
May	696,579,609	375,291,520	76,818,427	534,042,539	1,682,732,095
June	695,563,029	380,051,916	76,825,305	532,429,606	1,684,890,856
July	691,651,019	383,385,071	76,618,254	530,934,884	1,682,589,228
August	689,273,307	387,410,958	76,807,145	529,815,769	1,683,307,170
September	693,026,194	392,113,280	76,875,555	528,283,931	1,690,298,960
October	694,867,733	397,983,781	77,193,068	526,291,449	1,696,336,031
November	698,861,777	403,227,885	77,339,553	525,010,027	1,704,439,242
December	704,100,811	408,280,959	77,638,844	523,769,187	1,713,789,801
1891—January	707,008,881	412,843,984	77,696,840	521,984,565	1,719,534,270
February	705,534,827	417,272,537	77,698,303	520,104,040	1,720,659,707
March	700,904,069	423,475,710	77,740,096	518,216,080	1,720,335,955
April	689,495,821	427,881,761	77,936,913	516,908,662	1,712,223,157
May	661,993,363	432,045,269	77,917,108	515,531,855	1,687,487,595
June	646,582,852	437,388,320	77,848,700	514,258,230	1,676,078,102
July	644,458,425	443,218,392	77,131,606	514,847,955	1,679,056,378
August	647,489,823	447,961,998	76,995,390	517,815,325	1,690,262,536
September	653,308,095	452,508,881	76,511,066	518,466,162	1,700,794,204

**No. 53.**—ESTIMATED AMOUNT OF GOLD AND SILVER IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878.

Month.	Gold coin.	Silver dollars.	Fractional silver coin.	Total.
1878—June.....	\$84,739,774	\$855,143	\$64,918,322	\$150,513,239
July.....	83,834,117	870,264	65,071,757	149,776,138
August.....	83,638,274	2,155,651	66,045,378	151,839,303
September.....	85,264,111	4,057,295	66,752,713	156,074,119
October.....	85,171,213	4,884,929	66,946,081	157,002,223
November.....	86,225,072	5,595,331	67,631,975	159,452,378
December.....	96,262,851	5,790,721	67,982,601	170,036,173
1879—January.....	100,442,571	6,681,293	68,243,553	175,367,417
February.....	103,581,169	7,181,983	68,481,108	179,244,260
March.....	106,167,494	7,216,056	68,704,010	182,087,560
April.....	107,433,441	7,461,387	68,882,852	183,777,680
May.....	107,733,920	7,304,905	69,063,799	184,102,624
June.....	110,505,362	7,653,649	67,346,584	185,505,595
July.....	112,540,056	8,299,199	63,735,909	184,576,064
August.....	115,299,697	9,559,586	61,448,641	186,307,924
September.....	117,049,732	11,074,230	60,088,746	188,212,708
October.....	136,446,818	12,883,566	59,364,759	208,695,143
November.....	167,253,930	14,865,993	58,905,958	241,025,881
December.....	178,749,927	16,887,586	58,074,498	254,312,011
1880—January.....	185,834,586	17,544,039	57,569,007	260,947,632
February.....	195,503,715	17,833,937	56,812,196	270,149,868
March.....	200,384,423	18,375,908	56,219,384	274,979,715
April.....	208,103,774	19,044,577	55,659,216	282,807,567
May.....	220,609,800	18,945,060	55,067,488	294,622,348
June.....	225,695,779	19,309,435	54,511,788	299,517,002
July.....	231,328,438	19,821,959	53,983,622	305,133,019
August.....	238,261,720	20,772,687	53,913,420	312,947,836
September.....	251,893,683	22,914,075	54,368,542	329,176,300
October.....	264,930,185	25,703,291	54,641,043	345,334,519
November.....	266,059,685	27,750,297	54,719,069	348,529,051
December.....	279,458,994	29,262,487	54,705,608	363,427,089
1881—January.....	288,797,802	29,517,903	54,085,816	372,401,521
February.....	273,041,291	29,120,545	53,865,739	356,027,575
March.....	281,851,803	29,183,347	53,496,971	364,532,121
April.....	302,895,032	28,614,679	53,389,316	384,899,027
May.....	312,577,342	28,441,232	53,143,038	394,161,612
June.....	315,312,877	28,827,983	52,839,364	396,980,224
July.....	326,418,554	29,376,403	52,820,033	408,614,990
August.....	319,290,055	29,974,361	53,101,173	402,365,589
September.....	327,143,707	32,230,038	53,859,326	413,233,071
October.....	338,840,772	34,096,327	54,216,212	427,153,311
November.....	338,774,376	34,955,253	54,311,108	428,040,737
December.....	349,209,301	35,791,043	54,294,179	439,294,523
1882—January.....	359,912,800	35,259,396	53,718,407	448,890,603
February.....	346,752,147	34,842,223	53,444,834	435,039,204
March.....	353,870,390	34,103,097	53,155,519	441,129,006
April.....	365,674,497	32,986,624	52,932,476	451,593,597
May.....	355,880,276	32,287,637	52,644,197	440,762,110
June.....	358,251,325	31,990,964	52,379,949	442,622,238
July.....	359,573,222	32,463,881	52,318,934	444,356,037
August.....	356,622,754	32,563,531	52,526,812	441,713,097
September.....	356,580,276	33,801,231	53,135,370	443,516,877
October.....	355,731,189	35,914,903	53,856,388	445,502,480
November.....	355,945,167	37,639,298	54,105,586	447,740,051
December.....	353,166,194	38,938,238	54,172,748	446,277,180
1883—January.....	355,115,324	37,874,111	53,603,505	446,592,940
February.....	352,803,580	37,543,636	53,275,784	443,623,000
March.....	351,159,933	36,723,394	52,961,376	440,844,703
April.....	350,823,098	36,189,351	52,803,051	439,815,500
May.....	347,134,163	36,006,722	52,612,794	435,753,679
June.....	344,653,495	35,341,880	52,474,299	432,469,674
July.....	342,038,527	36,623,847	52,427,260	431,089,634
August.....	344,236,232	37,700,702	52,190,792	434,127,726
September.....	346,067,206	39,733,527	52,785,446	438,636,179
October.....	348,648,323	40,684,499	52,348,285	441,681,107
November.....	347,657,000	41,301,983	51,616,197	440,575,180
December.....	347,093,445	41,975,734	50,886,788	439,955,967
1884—January.....	346,418,091	40,300,371	49,621,601	436,340,063
February.....	345,112,575	39,302,720	48,670,211	433,085,506
March.....	346,353,382	39,419,528	47,819,665	433,592,575
April.....	344,813,781	40,411,564	47,052,843	432,278,188
May.....	340,673,301	40,408,876	46,359,219	427,441,396
June.....	340,624,203	39,794,913	45,660,808	426,079,924
July.....	339,167,112	39,988,710	45,437,233	424,593,055
August.....	339,887,557	39,415,107	45,543,907	424,851,571
September.....	339,949,363	40,322,042	45,706,940	425,978,345
October.....	339,657,784	41,804,104	45,807,535	427,269,423
November.....	340,636,028	42,435,754	45,984,200	429,055,982
December.....	341,142,648	43,059,129	45,906,318	430,108,095

**No. 53.**—ESTIMATED AMOUNT OF GOLD AND SILVER IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.

Month.	Gold coin.	Silver dollars.	Fractional silver coin.	Total.
1885—January.....	\$341,660,991	\$41,315,040	\$45,172,760	\$428,148,791
February.....	341,133,130	40,686,187	44,802,220	426,621,537
March.....	342,727,562	39,998,912	44,387,921	427,114,395
April.....	342,712,570	39,666,360	44,049,389	426,428,319
May.....	342,763,851	39,264,376	43,272,264	425,300,491
June.....	341,668,411	38,471,269	43,702,921	423,842,601
July.....	340,612,139	39,284,433	49,594,894	429,491,466
August.....	342,120,762	41,405,166	50,235,720	433,761,648
September.....	345,985,469	45,275,710	51,323,206	442,589,385
October.....	349,085,781	49,442,089	52,014,657	450,542,527
November.....	355,181,306	50,191,413	47,069,977	452,442,696
December.....	359,629,547	52,541,571	47,203,948	459,375,066
1886—January.....	362,757,417	51,470,376	45,996,478	460,224,271
February.....	361,683,821	51,339,855	46,209,527	459,233,203
March.....	362,273,174	51,258,776	46,208,020	459,739,970
April.....	361,410,158	52,505,619	46,176,268	460,092,045
May.....	360,443,324	52,908,076	46,138,567	459,489,967
June.....	357,936,337	52,469,720	46,156,255	456,562,312
July.....	359,074,385	54,119,362	46,483,799	459,677,546
August.....	364,667,769	56,803,829	47,118,920	468,590,518
September.....	364,720,340	60,018,693	48,183,654	472,922,687
October.....	368,190,898	61,148,155	48,790,551	478,129,604
November.....	372,072,259	61,991,448	49,290,307	483,354,014
December.....	372,290,260	61,117,409	49,444,927	482,852,596
1887—January.....	371,729,449	58,539,864	48,789,824	479,059,137
February.....	371,792,211	57,340,887	48,638,365	477,771,463
March.....	373,208,462	56,801,655	48,526,710	478,536,827
April.....	375,241,850	55,735,205	48,452,174	479,429,229
May.....	377,794,496	55,421,460	48,495,501	481,711,457
June.....	376,419,229	55,506,147	48,570,305	480,495,681
July.....	377,350,294	55,911,226	48,947,826	482,209,346
August.....	381,550,256	57,037,669	49,164,242	487,752,167
September.....	391,090,890	60,346,361	50,414,706	501,851,957
October.....	392,585,770	62,640,625	51,290,051	506,516,446
November.....	396,450,215	64,261,714	51,751,132	512,463,061
December.....	399,361,143	64,222,818	51,968,357	515,552,318
1888—January.....	398,661,926	61,926,977	51,325,993	511,914,896
February.....	398,280,517	60,597,864	50,972,367	509,850,748
March.....	397,745,983	59,318,515	50,767,608	507,832,106
April.....	398,568,122	57,883,396	50,549,654	507,001,172
May.....	396,379,632	56,449,820	50,470,265	503,299,717
June.....	392,065,238	55,545,303	50,354,635	497,965,176
July.....	378,606,804	54,910,025	50,476,380	483,993,209
August.....	376,347,905	55,461,388	50,835,476	482,644,769
September.....	377,323,864	57,751,356	52,020,975	487,102,195
October.....	380,016,817	59,691,450	52,571,712	492,279,979
November.....	381,391,087	60,475,385	52,914,197	494,780,669
December.....	379,834,512	60,779,321	53,234,525	493,848,358
1889—January.....	380,116,365	58,374,861	52,440,119	490,931,345
February.....	379,497,910	57,431,904	51,944,751	488,874,565
March.....	378,072,380	56,490,339	51,707,112	486,269,831
April.....	377,407,308	55,647,772	51,622,110	484,677,190
May.....	376,962,858	54,704,317	51,460,545	483,127,720
June.....	376,559,185	54,337,967	51,472,103	482,369,255
July.....	374,798,435	54,220,255	51,521,149	480,539,839
August.....	375,811,209	54,918,786	51,860,309	482,590,304
September.....	375,947,715	57,374,100	52,931,352	486,253,167
October.....	375,685,071	59,888,480	53,890,881	489,464,432
November.....	374,769,489	60,696,637	54,393,786	489,859,912
December.....	375,705,922	61,266,501	54,769,403	491,741,826
1890—January.....	374,937,316	59,306,637	54,202,140	488,446,093
February.....	373,507,203	58,372,380	53,950,362	485,829,945
March.....	373,624,487	57,847,656	53,984,972	485,457,115
April.....	374,310,921	56,994,977	53,804,039	485,109,937
May.....	375,246,356	56,348,174	53,915,869	485,510,399
June.....	373,950,606	56,142,556	54,020,079	484,113,241
July.....	375,114,196	56,981,268	54,284,363	486,379,827
August.....	379,053,187	58,506,674	54,948,886	492,508,747
September.....	386,939,723	62,132,454	56,311,846	505,384,023
October.....	400,378,130	65,709,564	57,641,658	523,729,352
November.....	405,105,897	67,248,357	58,272,967	530,627,221
December.....	411,080,597	67,547,023	58,651,154	537,278,774
1891—January.....	409,441,335	64,818,949	57,723,629	531,983,913
February.....	408,752,874	63,560,553	57,345,638	529,659,065
March.....	408,468,850	62,921,010	57,254,002	528,643,862
April.....	408,862,781	61,692,818	57,368,506	527,924,105
May.....	406,661,860	59,868,710	57,853,226	524,383,796
June.....	408,064,730	57,683,041	58,192,005	523,939,776
July.....	407,630,012	58,163,879	57,763,464	523,557,355
August.....	406,745,335	58,558,697	58,554,668	523,858,700
September.....	408,333,304	60,194,175	59,664,446	528,191,925

**No. 54.—PAPER CURRENCY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878.**

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National bank notes.	Total.
1878—June .....	\$274,660,895	\$46,245,000	\$24,897,680	\$7,080	\$310,129,887	\$655,940,542
July .....	269,575,157	51,120,000	23,852,980	959,690	307,825,871	653,333,698
August .....	268,332,702	47,815,000	17,222,180	1,709,280	309,868,704	644,947,926
September .....	273,631,676	39,545,000	23,433,680	711,600	311,500,886	648,822,842
October .....	272,505,410	35,660,000	22,906,480	68,790	314,750,592	645,891,272
November .....	273,025,612	35,070,000	24,117,780	366,060	313,976,518	646,555,970
December .....	277,098,511	33,190,000	21,180,280	413,360	314,339,398	646,230,549
1879—January .....	275,656,485	40,445,000	17,082,680	400,340	311,034,824	644,619,329
February .....	265,511,043	36,675,000	16,379,230	331,860	314,803,251	633,700,434
March .....	270,851,347	25,145,000	16,253,960	251,700	320,550,850	633,052,857
April .....	276,236,193	30,905,000	15,710,460	197,680	320,680,770	643,730,103
May .....	269,130,574	25,880,000	15,389,120	444,140	314,014,961	624,849,795
June .....	272,289,112	29,355,000	15,270,820	414,480	320,675,372	638,013,784
July .....	282,889,550	40,250,000	15,196,900	771,170	322,056,448	661,164,008
August .....	276,033,410	34,375,000	15,008,700	1,304,890	324,924,058	651,696,058
September .....	298,597,762	29,240,000	14,843,200	1,176,720	329,328,434	673,096,116
October .....	309,158,449	20,195,000	14,377,600	1,604,371	332,923,456	678,258,876
November .....	316,707,562	13,585,000	13,195,460	1,894,722	336,285,797	681,698,541
December .....	324,020,522	10,090,000	11,596,140	3,824,252	338,609,534	688,140,448
1880—January .....	322,361,454	12,685,000	10,350,000	3,989,454	336,301,464	685,707,372
February .....	320,551,923	11,095,000	9,755,300	4,572,696	338,998,267	684,953,096
March .....	322,600,935	8,320,000	8,244,000	6,017,006	340,343,037	685,524,978
April .....	320,266,737	8,985,000	8,056,800	6,615,266	338,950,535	682,814,438
May .....	315,817,997	12,650,000	8,010,300	6,051,539	335,694,719	678,254,555
June .....	313,660,457	14,255,000	7,963,900	5,789,569	336,800,651	678,449,577
July .....	312,581,992	15,075,000	7,852,000	6,930,959	336,543,916	678,963,707
August .....	315,031,167	11,205,000	7,661,100	7,619,219	339,322,041	680,838,527
September .....	319,532,403	9,885,000	7,480,100	12,203,191	339,872,302	688,972,996
October .....	324,262,023	8,625,000	7,447,700	19,780,241	339,182,172	699,297,136
November .....	327,106,079	8,450,000	7,381,380	26,504,986	339,504,531	709,036,976
December .....	330,930,198	6,980,000	6,528,380	36,127,711	339,550,004	720,125,293
1881—January .....	327,499,400	8,630,000	6,491,400	36,814,637	337,508,713	716,944,150
February .....	324,474,415	7,640,000	6,220,400	37,027,797	339,097,583	714,409,195
March .....	325,342,818	6,565,000	6,028,900	39,445,815	342,732,318	720,114,851
April .....	323,753,390	8,255,000	5,961,200	39,157,932	346,058,838	723,186,900
May .....	319,758,711	10,860,000	5,876,280	38,784,540	345,820,707	721,100,238
June .....	316,476,924	11,650,000	5,759,520	39,110,729	349,320,733	727,317,906
July .....	317,056,106	10,525,000	5,748,120	40,802,892	351,180,525	725,512,643
August .....	317,360,147	9,450,000	5,397,120	46,061,878	353,176,365	731,445,510
September .....	319,550,884	8,105,000	5,239,320	52,590,180	353,854,240	730,339,624
October .....	320,399,247	8,275,000	5,204,220	58,838,770	355,123,453	747,840,690
November .....	320,729,938	8,990,000	5,199,620	59,573,950	356,953,345	750,996,853
December .....	320,688,216	9,540,000	5,188,120	62,315,320	356,179,777	753,911,433
1882—January .....	317,966,622	11,330,000	5,180,220	61,537,540	354,502,769	750,517,151
February .....	316,979,166	11,445,000	5,172,320	60,125,010	355,611,439	749,332,955
March .....	318,309,601	10,925,000	5,166,920	59,423,440	356,399,710	750,224,671
April .....	318,053,192	10,990,000	5,071,120	58,908,570	354,183,680	747,206,562
May .....	314,742,326	12,065,000	5,052,920	57,227,060	351,606,809	740,694,115
June .....	312,010,427	13,245,000	5,029,020	54,506,090	351,275,317	736,065,854
July .....	311,711,426	12,220,000	5,016,440	54,757,720	349,545,731	733,251,317
August .....	310,797,075	11,815,000	4,992,040	57,739,880	352,546,988	737,890,983
September .....	314,792,858	10,540,000	4,907,440	63,204,780	355,427,876	748,812,954
October .....	316,901,820	9,835,000	11,370,270	65,620,450	355,409,830	750,226,823
November .....	316,689,624	9,835,000	19,453,270	67,342,690	355,380,459	768,106,043
December .....	318,226,621	9,575,000	39,514,810	68,443,660	355,350,769	791,110,860
1883—January .....	313,088,779	12,430,000	47,669,640	68,438,820	350,824,557	792,011,796
February .....	313,936,199	11,130,000	42,554,470	68,027,420	353,662,570	789,310,659
March .....	316,802,455	9,465,000	43,444,510	70,759,991	354,992,868	795,464,824
April .....	315,711,393	10,050,000	48,398,200	71,884,071	352,203,939	798,247,603
May .....	313,209,191	11,790,000	59,591,940	71,727,391	349,095,679	805,414,201
June .....	310,132,177	13,060,000	59,807,370	72,620,636	347,855,146	803,525,379
July .....	309,048,370	12,885,000	60,063,600	73,728,681	346,770,823	802,501,474
August .....	308,889,250	12,055,000	54,547,540	75,375,161	347,887,072	798,754,023
September .....	309,486,596	11,870,000	55,014,940	78,921,961	346,710,404	802,003,901
October .....	309,567,972	12,545,000	52,076,180	85,334,381	345,100,240	804,623,760
November .....	308,806,379	14,365,000	58,897,620	87,976,201	343,230,410	811,275,603
December .....	307,036,767	14,480,000	63,585,140	96,717,721	340,993,531	822,813,159
1884—January .....	304,524,827	16,835,000	77,462,620	96,958,031	333,034,061	829,714,539
February .....	300,872,384	18,125,000	77,843,430	96,247,721	333,736,000	826,824,535
March .....	300,776,364	14,965,000	68,812,150	95,919,576	336,173,139	816,636,229
April .....	300,915,183	14,920,000	56,700,805	95,497,981	332,266,201	800,300,170
May .....	307,919,175	11,030,000	59,125,480	97,363,471	332,484,730	807,952,856
June .....	306,497,216	12,190,000	71,146,610	96,427,611	329,882,621	816,143,486
July .....	303,953,024	13,165,000	91,491,490	95,138,361	326,536,019	830,283,896
August .....	305,897,462	14,270,000	92,017,940	94,228,691	324,517,896	830,971,989
September .....	310,156,143	15,630,000	87,389,600	96,491,251	323,964,981	833,632,035
October .....	312,738,844	17,770,000	87,865,570	100,741,561	322,836,117	841,952,092
November .....	314,480,333	22,575,000	93,374,290	104,988,531	320,254,849	855,673,003
December .....	310,181,441	24,760,000	93,287,420	114,865,911	318,062,338	861,157,110

**No. 54.**—PAPER CURRENCY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.

Month.	Legal-tender notes.	Currency certificates.	Gold certificates.	Silver certificates.	National-bank notes.	Total.
1885—January .....	\$302,722,547	\$30,085,000	\$111,980,380	\$113,858,811	\$312,169,259	\$870,815,997
February .....	297,754,194	30,200,000	112,683,290	111,467,951	313,861,979	865,967,414
March .....	299,997,728	26,210,000	115,647,540	112,500,226	313,584,455	867,939,949
April .....	299,815,326	25,400,000	125,234,800	109,443,946	311,295,144	871,189,216
May .....	296,263,907	26,925,000	128,553,010	105,085,186	307,183,159	864,010,262
June .....	301,633,637	29,585,000	126,729,730	101,530,946	306,911,370	866,390,683
July .....	298,262,019	31,420,000	123,289,000	98,872,106	307,297,711	859,140,836
August .....	291,022,360	30,865,000	123,885,490	96,079,296	307,875,599	849,727,745
September .....	295,551,684	23,185,000	118,137,790	93,656,716	310,151,714	840,682,904
October .....	300,985,675	18,145,000	109,020,760	93,146,772	309,840,846	831,139,053
November .....	303,390,373	17,555,000	105,554,092	92,702,642	310,973,491	830,175,598
December .....	304,949,816	13,790,000	105,359,601	93,179,465	311,164,536	828,443,418
1886—January .....	298,790,627	14,590,000	115,284,951	89,761,609	307,049,105	825,476,292
February .....	299,483,725	14,920,000	105,637,050	88,390,816	309,039,918	817,471,509
March .....	304,466,531	11,925,000	90,775,643	90,122,421	311,758,186	809,047,781
April .....	309,077,242	11,515,000	84,715,225	90,733,141	309,430,872	805,471,480
May .....	306,436,918	13,955,000	80,120,025	89,184,129	306,206,015	795,902,087
June .....	305,562,699	18,250,000	76,044,375	88,116,225	304,476,475	792,449,774
July .....	305,636,874	19,105,000	74,718,517	87,564,044	302,446,129	789,407,564
August .....	299,906,369	11,195,000	77,698,347	89,021,760	301,371,095	779,192,571
September .....	302,456,935	7,705,000	84,691,807	95,387,112	300,995,048	791,235,902
October .....	308,573,711	7,140,000	88,294,969	100,306,800	298,116,544	802,432,024
November .....	310,107,828	7,025,000	90,520,633	105,519,817	296,622,243	809,795,521
December .....	317,001,690	6,510,000	97,215,605	117,246,670	293,559,737	831,533,702
1887—January .....	313,677,334	8,720,000	105,665,107	118,315,714	288,176,405	834,554,560
February .....	312,811,814	8,180,000	99,958,365	121,130,755	285,792,236	827,873,170
March .....	313,380,078	7,135,000	94,046,015	131,980,489	281,392,226	835,880,808
April .....	318,105,542	8,350,000	94,434,485	137,740,430	281,312,658	839,943,115
May .....	315,923,640	8,990,000	90,960,977	139,143,328	278,055,162	833,073,107
June .....	317,897,219	8,770,000	91,225,437	142,118,017	276,554,488	836,565,161
July .....	318,587,276	8,460,000	94,990,087	144,106,141	273,146,207	839,349,711
August .....	318,393,477	7,130,000	88,765,340	147,876,385	270,774,103	832,939,305
September .....	322,535,804	6,535,000	97,984,683	154,354,826	269,782,937	851,193,250
October .....	324,204,949	7,215,000	99,684,773	160,713,957	267,757,278	859,575,937
November .....	323,527,796	6,835,000	90,780,753	168,149,274	266,558,514	855,851,337
December .....	324,271,591	6,985,000	96,734,057	176,855,423	263,444,420	869,290,491
1888—January .....	318,020,547	10,645,000	104,853,971	179,321,053	257,920,431	870,781,002
February .....	313,198,929	11,215,000	96,697,913	184,452,659	256,097,110	801,661,617
March .....	313,595,393	8,915,000	91,953,949	191,526,445	254,673,417	800,664,204
April .....	307,634,402	10,555,000	99,561,293	194,426,932	252,484,307	804,661,934
May .....	300,522,816	12,230,000	109,581,730	196,645,405	248,878,462	807,858,413
June .....	294,282,812	14,415,000	119,887,370	200,387,376	245,149,720	874,132,278
July .....	291,650,276	15,205,000	131,959,112	203,680,679	241,234,901	883,729,968
August .....	290,455,623	14,645,000	124,750,394	209,658,966	238,466,870	877,976,853
September .....	293,322,053	12,730,000	134,838,190	218,561,601	237,505,095	896,957,539
October .....	292,287,696	11,580,000	140,613,658	229,783,152	235,090,263	915,354,769
November .....	300,118,060	11,360,000	129,264,228	237,415,789	232,945,416	911,103,493
December .....	305,555,156	10,250,000	120,888,448	246,219,999	229,486,146	912,399,749
1889—January .....	303,319,518	13,915,000	130,986,592	245,337,438	223,602,595	917,161,143
February .....	301,460,505	15,920,000	130,210,717	246,628,953	220,815,013	915,035,188
March .....	307,179,785	14,450,000	128,826,517	251,263,079	217,974,354	919,694,335
April .....	308,330,879	14,580,000	136,614,789	254,939,203	214,819,583	929,284,454
May .....	302,740,629	16,150,000	129,044,602	255,537,810	210,583,650	914,056,751
June .....	300,344,931	16,735,000	116,792,759	257,102,445	207,039,352	898,014,487
July .....	298,741,650	17,575,000	118,541,409	259,557,125	204,361,154	898,776,338
August .....	297,810,081	16,545,000	123,393,519	268,580,626	201,172,710	907,501,936
September .....	310,235,758	15,275,000	116,675,349	276,619,715	199,684,081	918,489,901
October .....	316,867,515	12,510,000	120,937,229	277,319,944	196,714,410	924,340,098
November .....	321,721,994	10,140,000	123,483,119	276,794,386	195,294,664	927,434,163
December .....	331,007,991	9,000,000	122,985,889	282,949,073	192,587,030	938,529,083
1890—January .....	327,444,792	11,630,000	138,657,169	281,331,771	188,274,459	947,338,191
February .....	326,857,151	10,230,000	130,604,804	284,176,262	187,661,139	939,520,556
March .....	332,101,359	7,660,000	134,938,079	290,605,562	186,337,406	951,642,406
April .....	330,676,065	8,795,000	134,642,839	292,923,348	185,322,364	952,360,156
May .....	326,933,217	9,855,000	130,788,399	294,656,083	183,072,228	945,304,927
June .....	323,046,826	11,830,000	131,380,019	297,210,043	181,396,823	944,863,711
July .....	322,697,604	11,820,000	132,444,749	298,748,913	179,487,509	945,198,775
August .....	328,663,206	8,820,000	124,382,539	303,471,210	178,071,525	943,408,480
September .....	341,022,226	6,990,000	158,104,739	309,321,207	176,982,404	992,420,576
October .....	345,885,104	6,910,000	138,173,979	308,206,177	175,947,795	975,123,055
November .....	352,794,952	6,270,000	131,316,499	308,576,499	174,912,067	973,870,017
December .....	358,572,168	6,810,000	144,047,279	308,289,463	173,738,584	991,457,494
1891—January .....	353,427,214	11,360,000	155,839,449	303,844,086	168,983,398	993,454,147
February .....	356,876,130	12,270,000	147,119,129	303,822,259	168,452,386	988,539,904
March .....	367,952,171	11,145,000	144,317,069	309,632,535	168,119,827	1,001,166,062
April .....	369,204,872	14,000,000	138,890,799	312,933,440	166,171,836	1,001,200,997
May .....	365,431,026	17,750,000	122,124,339	310,541,378	163,661,349	979,508,092
June .....	364,177,437	21,365,000	120,850,999	307,364,148	161,922,040	976,679,024
July .....	368,576,642	27,265,000	115,715,389	307,291,114	162,241,992	976,090,137
August .....	363,444,786	28,455,000	108,273,079	317,588,321	164,312,087	982,073,243
September .....	383,936,429	17,845,000	112,451,569	322,010,487	166,090,066	1,002,339,551



**No. 55.—ESTIMATED AMOUNT OF MONEY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878.**

Month.	Gold and gold certificates.	Silver and silver certificates.	Notes and currency certificates.	Total.
1878—June.....	\$109,637,454	\$65,780,545	\$631,035,782	\$806,453,781
July.....	107,687,097	66,901,711	628,521,028	803,109,836
August.....	100,860,454	69,910,309	626,016,466	796,787,229
September.....	108,697,791	71,521,608	624,677,562	804,896,961
October.....	108,077,693	71,899,800	622,916,002	802,893,495
November.....	110,342,852	73,593,366	622,072,130	806,008,348
December.....	117,452,131	74,186,682	624,627,909	816,266,722
1879—January.....	117,525,251	75,325,186	627,136,309	819,986,746
February.....	119,960,449	75,994,951	616,989,294	812,944,694
March.....	122,421,454	76,171,766	616,547,197	815,140,417
April.....	123,143,901	76,541,919	627,821,963	827,507,783
May.....	123,114,040	76,812,844	609,025,535	808,952,419
June.....	125,785,182	75,414,713	622,319,484	823,519,379
July.....	127,737,856	72,806,278	645,195,999	845,740,132
August.....	130,308,397	72,313,117	635,382,468	838,003,982
September.....	131,892,932	72,339,696	657,076,196	861,308,824
October.....	150,824,418	73,852,696	602,276,905	886,954,019
November.....	180,449,390	75,666,673	666,578,359	922,694,422
December.....	190,346,067	79,386,336	672,720,056	942,452,459
1880—January.....	196,184,586	79,102,500	671,367,918	946,655,004
February.....	205,259,015	79,218,759	670,625,190	955,102,964
March.....	208,628,423	80,612,298	671,263,972	960,504,693
April.....	216,160,574	81,319,159	668,142,272	965,622,005
May.....	228,620,100	80,064,087	664,192,716	972,876,903
June.....	233,659,679	79,610,792	664,696,108	977,966,579
July.....	239,180,438	80,741,540	664,200,808	984,122,786
August.....	245,922,820	82,305,335	665,558,208	993,786,363
September.....	259,373,783	89,485,808	669,289,705	1,018,149,296
October.....	272,377,885	100,184,575	672,069,195	1,044,631,655
November.....	273,441,065	108,974,352	675,150,610	1,057,566,027
December.....	285,987,374	120,095,806	677,469,202	1,083,552,382
1881—January.....	295,289,202	120,418,356	673,638,113	1,089,345,671
February.....	279,270,691	120,014,081	671,211,998	1,070,496,770
March.....	287,880,703	122,126,133	674,640,136	1,084,646,972
April.....	303,856,232	121,161,927	678,067,768	1,108,085,927
May.....	318,453,622	120,368,810	676,439,418	1,115,261,850
June.....	321,072,397	120,778,076	677,447,657	1,119,298,130
July.....	332,166,674	122,999,328	678,961,631	1,134,127,633
August.....	324,687,175	129,137,412	679,986,512	1,133,811,099
September.....	352,383,027	138,679,544	681,510,124	1,152,572,695
October.....	344,044,992	147,151,309	683,797,700	1,174,994,001
November.....	343,973,996	148,840,311	686,223,283	1,179,037,590
December.....	354,397,421	152,400,542	686,407,993	1,193,205,956
1882—January.....	365,093,020	150,515,345	683,799,391	1,199,407,754
February.....	351,924,467	148,412,067	684,035,605	1,184,372,139
March.....	359,037,310	140,682,056	685,634,311	1,191,353,677
April.....	370,745,617	144,827,670	683,226,872	1,198,800,159
May.....	360,933,196	142,108,894	678,414,135	1,181,456,225
June.....	363,280,345	138,877,003	676,530,744	1,178,688,092
July.....	364,589,662	139,540,535	673,477,157	1,177,607,354
August.....	361,614,794	142,830,223	675,159,063	1,179,604,080
September.....	361,487,716	150,141,381	680,700,734	1,192,329,831
October.....	367,101,459	155,391,741	682,236,103	1,204,729,303
November.....	375,403,437	159,137,574	681,305,083	1,215,846,094
December.....	392,681,004	161,554,646	683,152,390	1,237,388,040
1883—January.....	402,784,964	159,916,436	676,343,336	1,239,044,736
February.....	395,358,050	158,846,840	678,728,769	1,232,933,659
March.....	394,604,443	160,444,761	681,260,323	1,236,309,527
April.....	399,221,298	160,876,473	677,965,332	1,238,063,103
May.....	406,726,103	160,346,907	674,094,870	1,241,167,880
June.....	404,460,865	160,436,865	671,097,323	1,235,995,053
July.....	402,107,127	162,779,788	668,704,193	1,233,591,108
August.....	398,783,772	165,266,655	668,831,322	1,232,881,749
September.....	401,082,146	171,490,934	668,067,000	1,240,640,080
October.....	400,724,503	178,367,165	667,213,219	1,246,304,887
November.....	406,554,620	180,894,381	664,401,782	1,251,850,783
December.....	410,678,585	189,580,243	662,510,298	1,262,769,126
1884—January.....	423,880,711	186,880,003	655,293,888	1,266,054,602
February.....	422,956,005	184,220,652	652,733,384	1,259,910,041
March.....	415,165,532	183,158,769	651,904,503	1,250,228,804
April.....	401,514,586	182,962,388	648,101,384	1,232,578,358
May.....	399,798,781	184,131,566	651,463,905	1,235,394,252
June.....	411,770,843	181,882,732	648,569,835	1,242,223,410
July.....	430,658,602	180,564,304	643,654,045	1,254,876,951
August.....	431,905,497	179,192,705	644,625,358	1,255,723,560
September.....	427,339,023	182,520,233	649,751,124	1,259,610,380
October.....	427,523,354	188,353,200	653,344,961	1,269,221,515
November.....	434,010,318	193,408,485	657,310,182	1,284,728,985
December.....	434,430,068	203,831,358	653,003,779	1,291,265,205

**No. 55.—ESTIMATED AMOUNT OF MONEY IN CIRCULATION AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.**

Month.	Gold and gold certificates.	Silver and silver certificates.	Notes and currency certificates.	Total.
1885—January .....	\$453,641,371	\$200,346,611	\$844,976,806	\$1,298,964,788
February .....	453,816,420	196,956,358	641,816,173	1,292,588,951
March .....	458,375,102	196,887,059	639,792,183	1,295,054,344
April .....	467,947,370	193,159,695	636,510,470	1,297,617,535
May .....	471,316,861	187,621,826	630,372,066	1,289,310,753
June .....	468,398,141	183,705,136	638,130,007	1,290,233,284
July .....	463,901,139	187,751,433	636,978,730	1,288,632,302
August .....	466,006,252	187,720,182	629,762,959	1,283,489,393
September .....	464,123,259	190,260,632	628,888,398	1,283,272,289
October .....	458,106,541	194,603,518	628,971,521	1,281,681,580
November .....	460,735,398	189,964,032	631,918,864	1,282,618,294
December .....	464,989,148	192,924,884	629,904,352	1,287,818,484
1886—January .....	478,042,368	187,228,463	620,429,732	1,285,700,563
February .....	467,320,871	185,940,198	623,443,643	1,276,704,712
March .....	453,048,817	187,589,217	628,149,717	1,268,787,751
April .....	446,125,883	189,415,028	630,023,114	1,265,563,525
May .....	440,563,349	188,230,772	626,597,933	1,255,392,054
June .....	433,980,712	186,742,200	628,289,174	1,249,012,086
July .....	433,792,902	188,167,205	627,188,003	1,249,148,110
August .....	442,366,116	192,944,509	612,472,464	1,247,783,089
September .....	449,412,147	203,589,459	611,156,983	1,264,158,589
October .....	456,485,867	210,245,506	613,830,255	1,280,561,628
November .....	462,592,892	216,801,572	613,755,071	1,293,149,535
December .....	469,505,865	227,809,006	617,071,427	1,314,386,298
1887—January .....	477,394,556	225,645,402	610,573,739	1,313,613,697
February .....	471,750,576	227,110,007	606,784,050	1,305,644,633
March .....	467,254,477	237,258,854	609,913,304	1,314,426,635
April .....	469,676,335	241,927,809	607,768,200	1,319,372,344
May .....	468,755,473	243,060,289	602,968,802	1,314,784,564
June .....	467,644,666	246,194,469	603,221,707	1,317,060,842
July .....	472,340,381	249,025,193	600,193,483	1,321,559,057
August .....	470,315,596	254,078,296	596,297,580	1,320,691,472
September .....	489,075,573	265,115,933	598,853,741	1,353,045,207
October .....	492,270,543	274,644,633	599,177,227	1,366,092,403
November .....	487,230,968	284,162,120	596,921,310	1,368,314,398
December .....	496,095,200	293,046,598	594,701,011	1,383,842,809
1888—January .....	503,515,897	292,574,023	586,585,978	1,382,675,898
February .....	494,978,430	296,022,890	580,511,045	1,371,512,365
March .....	489,699,832	301,612,568	577,183,810	1,368,496,310
April .....	498,129,415	302,859,982	570,673,709	1,371,663,106
May .....	505,961,362	303,565,400	561,631,278	1,371,158,130
June .....	511,952,608	306,287,314	553,847,532	1,372,087,454
July .....	510,565,916	309,067,084	548,090,177	1,367,723,177
August .....	501,098,299	315,955,830	543,567,493	1,360,621,622
September .....	512,168,054	328,333,932	543,557,748	1,384,059,734
October .....	520,630,475	342,046,314	544,957,959	1,407,634,748
November .....	510,655,315	350,805,371	544,423,476	1,405,884,162
December .....	500,722,960	360,233,845	545,291,302	1,406,248,107
1889—January .....	511,102,957	356,152,418	540,837,113	1,408,092,488
February .....	509,708,627	356,005,608	538,195,518	1,403,909,753
March .....	506,898,897	359,461,130	539,604,139	1,405,964,166
April .....	514,022,097	362,209,085	537,730,462	1,413,961,644
May .....	500,007,520	361,702,672	529,474,279	1,391,184,471
June .....	493,351,944	362,912,515	524,119,283	1,380,383,742
July .....	493,339,844	365,398,529	520,677,804	1,379,316,177
August .....	499,204,728	375,359,721	515,527,791	1,390,092,240
September .....	492,623,064	386,925,167	525,194,839	1,404,743,070
October .....	496,622,300	391,099,305	526,091,925	1,413,813,530
November .....	498,252,608	391,884,809	527,156,653	1,417,294,075
December .....	498,601,811	398,984,977	532,594,121	1,430,270,909
1890—January .....	513,594,485	394,840,548	527,349,251	1,435,784,284
February .....	504,112,007	396,499,004	524,748,290	1,425,359,301
March .....	508,562,566	402,438,190	526,098,765	1,437,099,521
April .....	508,953,760	403,722,364	524,793,969	1,437,470,093
May .....	506,034,755	404,920,126	519,860,445	1,430,815,326
June .....	505,330,625	407,372,678	516,273,649	1,428,976,952
July .....	507,558,945	410,014,544	514,005,113	1,431,578,602
August .....	503,435,726	416,926,770	515,554,731	1,435,917,227
September .....	545,044,462	427,765,507	524,994,630	1,497,804,599
October .....	538,552,109	431,557,399	528,742,899	1,498,852,407
November .....	536,422,396	434,097,823	533,977,019	1,504,497,238
December .....	555,127,876	434,487,640	539,120,752	1,528,736,268
1891—January .....	565,280,784	426,386,064	533,770,612	1,525,438,060
February .....	555,872,003	424,728,450	537,598,516	1,518,198,969
March .....	552,785,919	429,807,547	537,216,998	1,529,810,464
April .....	547,753,580	431,994,764	549,376,758	1,529,125,102
May .....	528,786,199	428,263,314	546,842,375	1,503,891,888
June .....	528,915,129	423,239,194	547,464,477	1,499,618,800
July .....	523,345,401	423,218,457	553,083,634	1,499,647,492
August .....	515,018,414	434,701,686	556,211,843	1,505,931,943
September .....	520,784,873	441,875,108	567,871,495	1,530,531,476

**No. 56.—DISTRIBUTION OF THE STOCK OF MONEY AT THE END OF EACH MONTH FROM JUNE, 1878.**

Month.	Belonging to Treasury.	On deposit in Treasury.	Total in Treasury.	In circulation.	Aggregate.
1878—June .....	\$164,040,821.	\$92,644,600.	\$256,685,421.	\$806,453,781.	\$1,063,139,202.
July .....	171,603,016	97,211,030	268,814,046	803,109,836	1,071,923,882
August .....	184,676,390	93,425,280	278,101,670	796,787,229	1,074,888,899
September .....	182,589,268	75,744,670	258,333,938	804,896,961	1,063,230,899
October .....	190,855,686	71,356,350	262,212,036	802,893,495	1,065,105,531
November .....	195,570,088	73,426,420	268,996,508	806,008,348	1,075,004,856
December .....	190,817,761	58,776,890	249,594,591	816,266,722	1,065,861,313
1879—January .....	193,593,585	61,397,880	254,991,465	819,986,746	1,074,978,211
February .....	206,904,277	65,187,680	272,091,957	812,944,694	1,085,036,651
March .....	209,813,027	46,356,230	256,169,257	815,140,417	1,071,309,674
April .....	203,478,569	49,794,620	252,974,189	827,507,783	1,080,481,972
May .....	225,855,518	44,815,660	270,671,178	808,952,418	1,079,623,597
June .....	215,009,098	48,685,650	263,694,748	823,518,379	1,087,214,127
July .....	197,275,115	58,866,550	256,141,665	845,740,132	1,101,881,797
August .....	217,413,862	53,745,550	271,159,412	838,003,982	1,109,163,394
September .....	229,773,514	50,347,750	280,121,064	861,308,824	1,141,429,888
October .....	230,187,323	43,236,850	273,374,173	886,954,019	1,160,328,192
November .....	220,544,769	34,717,110	255,261,879	922,694,422	1,177,956,301
December .....	214,725,246	31,565,010	246,290,256	942,452,459	1,188,742,715
1880—January .....	217,905,557	32,364,010	250,269,567	946,655,004	1,196,924,571
February .....	214,396,641	31,217,520	245,614,161	955,102,964	1,200,717,125
March .....	213,972,987	28,979,420	242,952,407	960,504,693	1,203,457,100
April .....	215,375,280	29,434,320	244,809,600	965,022,005	1,210,431,605
May .....	213,023,056	33,674,370	246,697,426	972,876,903	1,219,574,329
June .....	212,168,100	34,973,870	247,141,970	977,966,579	1,225,108,549
July .....	211,855,758	36,238,890	248,094,648	984,122,786	1,232,217,434
August .....	216,208,008	32,145,940	248,353,948	993,786,363	1,242,140,311
September .....	214,412,956	36,008,680	250,421,616	1,018,149,296	1,268,570,912
October .....	209,246,545	43,343,460	252,590,005	1,044,631,655	1,297,221,660
November .....	210,610,092	51,002,780	261,612,872	1,057,566,027	1,319,178,899
December .....	206,233,450	59,246,010	265,479,460	1,083,552,382	1,349,031,842
1881—January .....	210,562,412	61,971,700	272,534,112	1,089,345,671	1,361,879,783
February .....	232,601,378	62,390,740	294,992,118	1,070,496,770	1,365,488,888
March .....	232,766,310	63,155,700	295,922,010	1,084,646,972	1,380,568,982
April .....	234,262,989	64,937,740	299,200,729	1,108,085,927	1,407,286,656
May .....	233,773,252	67,545,850	301,319,102	1,115,261,850	1,416,580,952
June .....	235,254,254	68,874,450	304,128,704	1,119,298,130	1,423,426,834
July .....	227,497,147	68,473,800	295,970,947	1,134,127,633	1,430,098,580
August .....	237,904,947	72,604,230	310,509,177	1,133,811,099	1,444,320,276
September .....	235,146,342	77,713,830	312,860,172	1,152,572,695	1,465,432,867
October .....	227,678,796	79,845,590	307,524,386	1,174,994,001	1,482,518,387
November .....	232,443,530	80,916,750	313,360,280	1,179,037,590	1,492,397,870
December .....	226,405,926	83,453,350	309,859,276	1,193,205,956	1,503,065,232
1882—January .....	225,445,802	85,587,790	311,033,592	1,199,407,754	1,510,441,346
February .....	237,016,611	85,412,600	322,429,211	1,184,372,139	1,506,801,350
March .....	233,636,415	84,662,290	318,298,705	1,191,353,677	1,509,652,382
April .....	227,180,718	83,968,480	311,149,198	1,198,800,159	1,509,949,357
May .....	235,153,130	85,121,640	320,274,770	1,181,456,225	1,501,730,995
June .....	235,107,471	84,453,830	319,561,301	1,178,688,092	1,498,249,393
July .....	236,293,996	84,867,150	321,161,146	1,177,607,354	1,498,768,500
August .....	239,815,737	86,432,250	326,247,987	1,179,604,080	1,505,852,067
September .....	235,862,184	87,146,650	323,008,834	1,192,329,831	1,515,338,665
October .....	232,216,185	109,913,150	342,129,335	1,204,729,303	1,546,858,638
November .....	227,788,473	118,349,200	346,137,673	1,215,846,094	1,561,985,767
December .....	213,964,241	147,053,500	361,017,741	1,237,388,040	1,598,405,781
1883—January .....	217,286,074	158,012,410	375,298,484	1,239,044,736	1,614,343,220
February .....	227,198,919	159,486,710	386,685,629	1,232,933,659	1,619,619,288
March .....	230,452,675	162,310,051	392,762,726	1,236,309,527	1,629,072,253
April .....	232,731,536	172,209,951	404,941,487	1,238,063,103	1,643,004,590
May .....	233,393,499	175,299,271	408,692,770	1,241,167,880	1,649,860,650
June .....	242,188,649	184,370,471	426,559,120	1,235,995,053	1,662,554,173
July .....	247,669,232	185,633,451	433,302,683	1,233,591,108	1,666,893,791
August .....	252,841,310	187,789,721	440,631,031	1,232,881,749	1,673,512,780
September .....	249,981,216	188,930,481	438,911,697	1,240,640,080	1,679,551,777
October .....	250,700,835	195,528,081	446,228,916	1,246,304,887	1,692,533,803
November .....	251,202,485	202,180,731	453,383,216	1,251,850,783	1,705,233,999
December .....	244,039,832	215,490,531	459,530,363	1,262,769,126	1,722,299,489
1884—January .....	243,624,235	228,267,671	471,891,906	1,266,054,602	1,737,946,508
February .....	247,756,274	236,796,321	484,552,595	1,259,910,041	1,744,462,636
March .....	248,068,281	236,119,561	484,187,842	1,250,228,804	1,734,416,646
April .....	249,546,387	232,515,431	482,061,818	1,232,578,358	1,714,640,176
May .....	246,506,174	227,162,351	473,668,525	1,235,394,252	1,709,062,777
June .....	243,323,870	230,589,351	473,913,221	1,242,223,410	1,716,136,631
July .....	236,095,241	251,651,661	487,746,902	1,254,876,951	1,742,623,853
August .....	241,422,793	257,271,841	498,694,634	1,255,723,560	1,754,418,194
September .....	242,464,315	260,142,341	502,606,656	1,259,610,380	1,762,217,036
October .....	237,193,035	269,754,851	506,947,886	1,269,221,515	1,776,169,401
November .....	231,845,064	276,710,471	508,555,535	1,284,728,985	1,793,284,520
December .....	229,305,366	282,719,441	512,024,807	1,291,265,205	1,803,290,012

**No. 56.—DISTRIBUTION OF THE STOCK OF MONEY AT THE END OF EACH MONTH FROM JUNE, 1878—Continued.**

Month.	Belonging to Treasury.	On deposit in Treasury.	Total in Treasury.	In circulation.	Aggregate.
1885—January	\$224, 229, 743	\$305, 606, 231	\$529, 835, 974	\$1, 298, 964, 788	\$1, 828, 800, 762
February	232, 176, 538	325, 110, 051	557, 286, 589	1, 292, 588, 951	1, 849, 875, 540
March	232, 297, 560	323, 914, 371	556, 211, 931	1, 295, 054, 344	1, 851, 266, 275
April	232, 497, 069	320, 895, 176	553, 392, 245	1, 297, 617, 535	1, 851, 009, 780
May	242, 060, 908	310, 825, 136	552, 886, 044	1, 289, 310, 753	1, 842, 196, 797
June	244, 864, 936	310, 009, 786	554, 874, 722	1, 290, 233, 284	1, 845, 108, 006
July	248, 086, 422	311, 504, 406	559, 590, 828	1, 283, 632, 302	1, 843, 223, 130
August	257, 987, 095	310, 843, 906	568, 831, 001	1, 283, 489, 393	1, 852, 320, 394
September	266, 639, 087	289, 646, 736	556, 285, 823	1, 283, 272, 289	1, 839, 558, 112
October	272, 803, 813	283, 744, 896	556, 548, 709	1, 281, 681, 580	1, 838, 230, 289
November	282, 272, 127	282, 549, 166	564, 821, 293	1, 282, 618, 204	1, 847, 439, 587
December	285, 412, 972	278, 108, 586	563, 521, 828	1, 287, 818, 484	1, 851, 340, 312
1886—January	291, 332, 610	277, 936, 086	569, 268, 646	1, 285, 700, 563	1, 854, 969, 209
February	299, 241, 760	277, 841, 536	577, 083, 296	1, 276, 704, 712	1, 853, 788, 008
March	300, 733, 518	272, 871, 566	573, 605, 084	1, 268, 787, 751	1, 842, 392, 835
April	302, 401, 450	270, 726, 296	573, 127, 746	1, 265, 563, 525	1, 838, 691, 271
May	307, 483, 912	265, 990, 840	573, 474, 752	1, 255, 392, 054	1, 828, 866, 806
June	308, 830, 703	265, 651, 920	574, 482, 623	1, 249, 012, 086	1, 823, 494, 709
July	310, 995, 130	261, 844, 779	572, 839, 909	1, 249, 148, 110	1, 821, 988, 019
August	320, 164, 084	253, 690, 579	573, 854, 663	1, 247, 783, 089	1, 821, 637, 752
September	313, 074, 676	251, 144, 229	564, 218, 905	1, 264, 158, 589	1, 828, 377, 494
October	305, 429, 945	250, 202, 529	555, 632, 474	1, 280, 561, 628	1, 836, 194, 102
November	305, 292, 013	251, 952, 429	557, 244, 442	1, 293, 149, 535	1, 850, 393, 977
December	298, 753, 954	255, 996, 511	554, 750, 465	1, 314, 386, 298	1, 869, 136, 763
1887—January	304, 213, 999	258, 381, 841	562, 595, 840	1, 313, 613, 697	1, 876, 209, 537
February	312, 056, 684	259, 241, 697	571, 298, 381	1, 305, 644, 633	1, 876, 943, 014
March	310, 641, 219	269, 491, 963	580, 133, 182	1, 314, 426, 635	1, 894, 559, 817
April	309, 682, 388	274, 597, 655	584, 280, 043	1, 319, 372, 344	1, 903, 652, 387
May	319, 206, 005	276, 894, 827	596, 100, 832	1, 314, 784, 564	1, 910, 885, 396
June	316, 512, 933	276, 109, 967	592, 622, 900	1, 317, 060, 842	1, 909, 683, 742
July	315, 414, 704	270, 274, 447	585, 689, 151	1, 321, 559, 057	1, 907, 248, 208
August	321, 448, 678	273, 196, 675	594, 645, 353	1, 320, 691, 472	1, 915, 336, 825
September	308, 945, 850	292, 098, 638	601, 044, 488	1, 353, 045, 207	1, 954, 089, 695
October	311, 891, 621	304, 093, 382	615, 985, 003	1, 366, 092, 403	1, 982, 077, 406
November	314, 053, 438	310, 473, 311	624, 526, 749	1, 368, 314, 398	1, 992, 841, 147
December	305, 303, 500	318, 054, 444	623, 357, 944	1, 383, 842, 809	2, 007, 200, 753
1888—January	308, 589, 702	330, 698, 751	639, 288, 453	1, 382, 675, 898	2, 021, 964, 351
February	320, 447, 897	340, 934, 209	661, 582, 106	1, 371, 512, 365	2, 033, 094, 471
March	324, 014, 749	342, 067, 283	666, 482, 032	1, 368, 496, 310	2, 034, 978, 342
April	325, 490, 935	343, 812, 834	669, 303, 769	1, 371, 663, 106	2, 040, 566, 875
May	320, 110, 618	372, 959, 068	693, 070, 286	1, 371, 158, 130	2, 064, 228, 416
June	319, 067, 279	386, 179, 922	705, 247, 201	1, 372, 087, 454	2, 077, 334, 655
July	321, 855, 456	404, 540, 765	726, 396, 221	1, 367, 723, 177	2, 094, 119, 398
August	320, 763, 985	401, 264, 478	732, 028, 463	1, 360, 621, 622	2, 092, 650, 085
September	309, 979, 849	402, 046, 076	712, 025, 924	1, 384, 059, 734	2, 096, 085, 658
October	286, 900, 919	415, 934, 926	702, 834, 945	1, 407, 634, 748	2, 110, 469, 693
November	287, 019, 520	424, 466, 434	711, 485, 954	1, 405, 884, 162	2, 117, 370, 116
December	281, 536, 690	417, 914, 716	699, 451, 406	1, 406, 248, 107	2, 105, 699, 513
1889—January	270, 071, 156	420, 094, 661	699, 165, 817	1, 408, 092, 488	2, 107, 258, 305
February	281, 943, 676	423, 560, 381	704, 504, 057	1, 403, 909, 753	2, 108, 813, 810
March	277, 725, 090	426, 396, 557	704, 121, 647	1, 405, 964, 166	2, 110, 085, 813
April	271, 164, 328	430, 479, 255	701, 643, 583	1, 413, 961, 644	2, 115, 605, 227
May	280, 109, 758	434, 557, 701	714, 667, 459	1, 397, 184, 471	2, 111, 851, 930
June	273, 186, 640	433, 633, 298	711, 819, 938	1, 380, 383, 742	2, 092, 203, 680
July	273, 913, 495	436, 024, 748	709, 938, 243	1, 379, 316, 177	2, 089, 254, 420
August	267, 684, 099	454, 677, 948	722, 362, 047	1, 390, 092, 240	2, 112, 454, 287
September	256, 765, 906	455, 291, 919	711, 057, 825	1, 404, 743, 070	2, 115, 800, 895
October	249, 962, 950	448, 371, 369	698, 334, 319	1, 413, 813, 530	2, 112, 147, 849
November	248, 330, 945	444, 114, 769	692, 445, 714	1, 417, 294, 075	2, 109, 739, 789
December	240, 250, 765	449, 074, 028	689, 324, 793	1, 430, 270, 909	2, 119, 595, 702
1890—January	237, 127, 126	455, 415, 928	692, 543, 054	1, 435, 784, 284	2, 128, 327, 338
February	249, 236, 967	457, 547, 278	706, 784, 245	1, 425, 359, 301	2, 132, 143, 546
March	241, 099, 621	462, 215, 742	703, 315, 263	1, 437, 089, 521	2, 140, 414, 884
April	243, 315, 562	465, 081, 992	708, 397, 554	1, 437, 470, 093	2, 145, 867, 647
May	251, 916, 769	468, 048, 625	719, 965, 394	1, 430, 815, 326	2, 150, 780, 720
June	255, 892, 904	471, 362, 730	727, 255, 634	1, 428, 976, 952	2, 156, 232, 586
July	251, 010, 626	474, 073, 404	725, 083, 666	1, 431, 578, 602	2, 156, 662, 268
August	247, 389, 951	478, 650, 340	726, 040, 291	1, 435, 917, 227	2, 161, 957, 518
September	192, 494, 360	500, 576, 090	693, 070, 450	1, 497, 804, 599	2, 190, 875, 049
October	197, 483, 623	506, 185, 043	703, 668, 666	1, 498, 852, 407	2, 202, 521, 073
November	199, 942, 004	511, 473, 893	711, 415, 897	1, 504, 497, 238	2, 215, 913, 135
December	185, 053, 533	516, 198, 247	701, 251, 780	1, 528, 736, 268	2, 229, 988, 048
1891—January	194, 096, 209	523, 098, 373	717, 194, 582	1, 525, 438, 080	2, 242, 632, 642
February	202, 460, 738	525, 124, 073	727, 584, 811	1, 518, 198, 969	2, 245, 783, 780
March	190, 525, 492	530, 525, 511	721, 051, 003	1, 529, 810, 464	2, 250, 861, 467
April	183, 098, 054	538, 444, 056	721, 542, 110	1, 529, 125, 102	2, 250, 667, 212
May	183, 595, 706	538, 190, 649	721, 786, 355	1, 503, 891, 888	2, 225, 678, 243
June	176, 459, 302	540, 190, 031	716, 649, 333	1, 499, 618, 800	2, 216, 268, 133
July	180, 006, 886	547, 648, 703	727, 657, 589	1, 499, 647, 492	2, 227, 305, 081
August	184, 330, 593	559, 078, 603	743, 409, 196	1, 505, 931, 943	2, 249, 341, 139
September	170, 262, 728	549, 806, 748	720, 069, 476	1, 530, 531, 476	2, 250, 600, 952

**No. 57.—CHANGES IN THE VOLUME OF MONEY IN CIRCULATION, FROM INTERNAL EXPANSION AND CONTRACTION AND FROM IMPORTS AND EXPORTS OF GOLD, DURING EACH MONTH FROM JUNE, 1878.**

Month.	Internal expansion.	Internal contraction.	Imports of gold.	Exports of gold.	Net increase.	Net decrease.
1878—June .....			\$754,487	\$367,679		
July .....		\$3,367,327	332,829	309,447		\$3,343,945
August .....		6,054,345	239,758	527,560		6,342,147
September .....	\$7,621,007		522,107	33,382	\$8,109,732	
October .....		4,121,044	2,500,063	382,485		2,003,466
November .....	3,158,391		416,468	460,006	3,114,853	
December .....	9,863,468		513,673	118,767	10,258,374	
1879—January .....	3,791,413		274,707	346,096	3,720,024	
February .....		7,063,925	137,386	115,513		7,042,032
March .....	2,084,208		188,500	76,985	2,195,723	
April .....	12,622,782		170,894	426,310	12,367,366	
May .....		18,390,586	185,225	350,003		18,555,364
June .....	15,864,682		143,358	1,441,060	14,566,960	
July .....	22,319,151		251,381	349,779	22,220,753	
August .....		14,108,799	6,723,313	350,084		7,736,150
September .....		4,090,787	27,528,082	132,443	23,304,842	
October .....	6,752,390		19,178,631	285,826	25,645,195	
November .....	18,422,568		17,423,834	105,999	35,740,403	
December .....	13,330,155		6,562,650	134,768	19,758,097	
1880—January .....	3,633,182		795,568	226,205	4,202,545	
February .....	8,133,099		464,473	149,612	8,447,960	
March .....	5,676,228		892,180	1,166,679	5,401,729	
April .....	5,040,072		166,432	89,192	5,117,312	
May .....	7,237,815		123,580	106,497	7,254,898	
June .....	4,982,765		648,272	541,361	5,089,676	
July .....	5,973,763		244,330	61,886	6,156,207	
August .....	609,096		9,145,390	90,909	9,663,577	
September .....	5,596,849		18,846,998	80,914	24,362,933	
October .....	10,396,172		16,256,058	169,871	26,482,359	
November .....	3,599,740		9,555,391	220,750	12,934,372	
December .....	9,638,903		16,506,026	158,574	25,986,355	
1881—January .....	1,083,802		4,739,902	30,415	5,793,289	
February .....		19,155,000	577,478	271,379		18,848,901
March .....	7,141,214		7,169,774	160,786	14,150,202	
April .....	8,175,568		15,351,980	88,593	23,438,955	
May .....	6,474,644		1,315,777	614,498	7,175,923	
June .....	4,330,673		322,155	616,548	4,036,280	
July .....	14,191,012		750,852	112,361	14,829,503	
August .....		5,565,082	5,427,196	178,648		316,534
September .....	8,249,121		10,660,641	148,166	18,761,596	
October .....	14,302,757		8,295,490	176,941	22,421,306	
November .....	1,081,511		3,059,202	97,124	4,043,589	
December .....	11,548,277		2,728,173	108,084	14,168,366	
1882—January .....	5,169,977		1,134,040	102,219	6,201,798	
February .....		8,273,047	468,825	7,231,393		15,035,615
March .....	9,370,812		839,566	3,228,840	6,981,538	
April .....	9,237,630		551,301	2,342,449	7,446,482	
May .....		4,259,156	204,626	13,289,404		17,343,934
June .....	2,546,978		257,142	5,572,251		2,768,133
July .....	3,511,482		162,202	4,754,422		1,080,738
August .....	3,209,060		424,878	1,637,212	1,996,726	
September .....	11,819,301		1,135,799	229,849	12,725,751	
October .....	8,668,678		3,835,410	104,616	12,399,472	
November .....	8,927,729		2,241,787	52,725	11,116,791	
December .....	19,570,693		2,146,952	175,699	21,541,946	
1883—January .....	381,057		1,309,639	34,000	1,656,696	
February .....		5,656,373	291,011	745,715		6,111,077
March .....	415,189		3,244,859	284,180	3,375,868	
April .....	1,492,440		2,311,351	2,050,215	1,753,576	
May .....	3,807,868		232,015	935,106	3,104,777	
June .....		4,973,924	398,246	597,149		5,172,827
July .....		2,732,829	429,754	100,870		2,403,945
August .....		2,554,390	1,977,354	132,323		709,359
September .....	5,721,404		2,233,272	196,345	7,758,331	
October .....	1,535,907		4,261,430	132,530	5,664,807	
November .....	1,585,446		4,363,818	403,368	5,545,896	
December .....	10,352,100		1,003,212	436,969	10,918,343	
1884—January .....	2,913,829		525,413	153,766	3,285,476	
February .....		3,155,708	422,304	3,411,157		6,144,561
March .....	1,639,697		903,201	12,224,135		9,681,237
April .....	386,650		3,010,429	21,047,525		17,650,446
May .....	3,901,227		1,626,531	2,711,864	2,815,894	
June .....	4,685,664		2,074,599	131,105	6,829,158	
July .....	10,529,544		2,283,103	159,106	12,653,541	
August .....		1,736,072	2,758,300	175,619	846,609	
September .....	2,486,498		1,477,672	77,350	3,886,820	
October .....	7,352,266		2,451,402	192,533	9,611,135	
November .....	7,758,095		8,192,904	443,529	15,507,470	
December .....	4,524,978		2,231,799	220,557	6,536,220	

**No. 57.**—CHANGES OF THE VOLUME OF MONEY IN CIRCULATION, FROM INTERNAL EXPANSION AND CONTRACTION, ETC.—Continued.

Month.	Internal expansion.	Internal contraction.	Imports of gold.	Exports of gold.	Net increase.	Net decrease.
1885—January	\$7, 070, 986		\$2, 074, 923	\$1, 446, 326	\$7, 699, 583	
February		\$6, 627, 974	1, 887, 965	1, 635, 828		\$6, 375, 837
March	1, 541, 878		1, 756, 597	833, 082	2, 466, 393	
April	2, 938, 653		782, 533	1, 157, 995	2, 563, 191	
May		7, 477, 542	564, 735	1, 393, 975		8, 306, 782
June	1, 434, 760		229, 763	741, 992	922, 531	
July		859, 824	588, 412	1, 329, 570		1, 600, 982
August	5, 517, 499		733, 907	359, 317		5, 142, 909
September	3, 051, 652		2, 986, 116	151, 568		217, 104
October	2, 775, 400		1, 323, 811	139, 120		1, 590, 709
November	3, 721, 184		5, 096, 358	438, 460	936, 714	
December	1, 369, 973		5, 620, 191	1, 789, 974	5, 200, 190	
1886—January		1, 242, 088	1, 705, 841	2, 581, 674		2, 117, 921
February		4, 327, 926	986, 384	5, 654, 309		8, 995, 851
March	1, 163, 463		840, 337	9, 920, 761		7, 916, 961
April	1, 237, 279		350, 751	4, 812, 256		3, 224, 226
May		3, 024, 982	248, 550	7, 395, 039		10, 171, 471
June	1, 737, 484		262, 691	8, 380, 143		6, 379, 968
July	729, 283		582, 052	1, 175, 311	136, 024	
August		6, 192, 813	4, 958, 557	130, 765		1, 365, 021
September	11, 689, 251		4, 994, 609	303, 360	16, 375, 500	
October	11, 254, 056		5, 412, 995	264, 012	16, 409, 039	
November	3, 632, 545		9, 310, 607	355, 245	12, 587, 907	
December	9, 886, 303		11, 655, 807	305, 347	21, 236, 763	
1887—January		3, 679, 536	3, 535, 928	628, 993		772, 601
February		6, 435, 278	143, 611	1, 677, 397		7, 969, 064
March	10, 648, 963		577, 965	2, 444, 926	8, 782, 002	
April	6, 110, 677		329, 278	1, 494, 246	4, 945, 709	
May		5, 195, 450	903, 939	296, 269		4, 587, 780
June	2, 391, 341		505, 252	620, 316	2, 276, 278	
July	2, 816, 239		2, 177, 752	495, 776	4, 498, 215	
August		6, 604, 400	5, 978, 776	241, 961		867, 585
September	18, 440, 378		14, 089, 274	175, 917	32, 353, 735	
October	470, 017		12, 889, 682	812, 503	13, 047, 196	
November	659, 538		1, 952, 593	390, 136	2, 221, 995	
December	14, 089, 149		1, 805, 248	365, 986	15, 528, 411	
1888—January		938, 092	395, 471	624, 290		1, 166, 911
February		10, 510, 583	1, 014, 068	1, 667, 018		11, 163, 533
March		3, 173, 385	2, 270, 840	2, 113, 510		3, 016, 055
April	3, 376, 719		748, 164	958, 087	3, 166, 796	
May	7, 032, 519		319, 279	7, 876, 774		504, 976
June	3, 790, 430		293, 170	3, 154, 276	929, 324	
July		881, 471	347, 046	3, 829, 852		4, 364, 277
August		7, 118, 268	207, 843	191, 130		7, 101, 555
September	22, 486, 181		1, 275, 356	323, 425	23, 438, 112	
October	23, 039, 297		1, 222, 189	686, 472	23, 575, 014	
November	1, 664, 829		1, 960, 847	5, 376, 262		1, 750, 586
December	7, 182, 796		906, 500	7, 725, 351	363, 945	
1889—January	2, 392, 455		649, 006	1, 197, 080	1, 844, 381	
February		3, 521, 927	817, 400	1, 478, 208		4, 182, 735
March	5, 766, 638		680, 359	4, 392, 584	2, 054, 413	
April	10, 367, 739		805, 753	3, 176, 014	7, 997, 478	
May		4, 086, 034	753, 894	13, 445, 033		16, 777, 173
June	671, 480		658, 665	18, 130, 874		16, 800, 729
July	3, 357, 889		856, 332	5, 281, 786		1, 067, 565
August	10, 698, 312		497, 927	429, 176	10, 776, 063	
September	12, 530, 719		2, 409, 691	289, 580	14, 650, 830	
October	10, 506, 935		796, 988	2, 233, 463	9, 070, 460	
November	2, 282, 520		1, 773, 767	575, 742	3, 480, 545	
December	11, 984, 904		1, 304, 850	312, 920	12, 976, 834	
1890—January	4, 914, 507		1, 059, 837	460, 969	5, 513, 375	
February		10, 730, 726	1, 476, 433	1, 170, 690		10, 424, 983
March	11, 574, 612		1, 622, 432	1, 456, 824	11, 740, 220	
April	944, 574		478, 353	1, 052, 355	370, 572	
May		6, 647, 049	280, 902	288, 620		6, 654, 707
June	1, 507, 162		385, 830	3, 731, 366		1, 838, 374
July	13, 260, 625		1, 195, 054	11, 860, 029	2, 601, 650	
August	4, 749, 881		1, 721, 565	2, 135, 821	4, 338, 625	
September	60, 743, 367		1, 425, 632	281, 627	61, 887, 372	
October		1, 162, 540	2, 635, 583	425, 235	1, 047, 808	
November	4, 285, 582		1, 926, 401	567, 152	5, 644, 831	
December	18, 838, 371		6, 033, 013	632, 354	24, 239, 030	
1891—January		3, 966, 880	1, 897, 918	729, 246		3, 298, 208
February		3, 794, 249	565, 304	4, 010, 146		7, 239, 094
March	16, 153, 061		614, 170	5, 155, 736	11, 611, 495	
April	13, 244, 436		233, 318	14, 163, 116		685, 362
May	5, 134, 898		212, 648	30, 580, 760		25, 233, 214
June	11, 266, 406		282, 906	15, 822, 400		4, 273, 088
July	5, 662, 218		1, 029, 148	6, 662, 674	28, 692	
August	5, 061, 864		1, 394, 755	172, 163	6, 284, 451	
September	17, 493, 395		7, 451, 428	345, 290	24, 599, 533	

**No. 58.—SEVEN-THIRTY NOTES ISSUED, REDEEMED, AND OUTSTANDING.**

Issue.	Total issued.	Redeemed to June 30, 1890.	Redeemed during fiscal year.	Total redeemed.	Outstanding.
July 17, 1861.....	\$140,094,750	\$140,083,950	.....	\$140,083,950	\$10,800
August 15, 1864.....	299,992,500	299,942,400	\$150	299,942,550	49,950
June 15, 1865.....	331,000,000	330,967,550	150	330,967,700	32,300
July 15, 1865.....	199,000,000	198,952,350	850	198,953,200	46,800
Total.....	970,087,250	969,946,250	1,150	969,947,400	139,850

**No. 59.—COUPONS FROM UNITED STATES BONDS AND INTEREST NOTES PAID DURING THE FISCAL YEAR 1891, CLASSIFIED BY LOANS.**

Title of loan.	Amount.	Title of loan.	Amount.
Loan of July and August, 1861.....	\$3,000.00	Consols of 1868.....	\$34.50
5-20s of 1862.....	41.92	Funded loan of 1891.....	740,289.48
10-40s of 1864.....	30.00	Consols of 1907.....	3,379,876.50
5-20s of June, 1864.....	3,900.00	Two-year notes of 1863.....	8.04
5-20s of 1865.....	15.00	7.30s of 1864 and 1865.....	18.21
Consols of 1865.....	5,127.00	Total.....	4,132,967.68
Consols of 1867.....	627.00		

**No. 60.—CHECKS ISSUED FOR INTEREST ON REGISTERED BONDS OF THE UNITED STATES DURING THE FISCAL YEAR 1891.**

Title of loan.	Number.	Amount.
Funded loan of 1891.....	15,400	\$2,420,622.98
Funded loan of 1907.....	111,027	14,357,369.50
Total.....	126,427	16,777,992.48
Bonds issued to Pacific railways.....	3,272	2,347,360.32
Total.....	129,699	19,125,352.80

**No. 61.—INTEREST ON 3.65 PER CENT BONDS OF THE DISTRICT OF COLUMBIA PAID DURING THE FISCAL YEAR 1891.**

Where paid.	Coupons.	Checks.	Total.
Treasury United States, Washington.....	\$15,468.81	\$63,769.75	\$79,238.56
Subtreasury United States, New York.....	56,337.75	406,445.75	462,783.50
Total.....	71,806.56	470,215.50	542,022.06

**No. 62.—REFUNDING CERTIFICATES ISSUED UNDER THE ACT OF FEBRUARY 26, 1879, CONVERTED INTO BONDS OF THE FUNDED LOAN OF 1907.**

	Issued.	Converted to June 30, 1890.	Converted during fiscal year.	Total converted.	Outstanding.
Payable to order.....	\$58,500	\$58,120	\$10	\$58,130	\$370
Payable to bearer.....	39,954,250	39,850,770	9,930	39,860,700	93,550
Total.....	40,012,750	39,908,890	9,940	39,918,830	93,920

**No. 63.—UNITED STATES BONDS AND SECURITIES RETIRED FOR THE SINKING FUND, FROM MAY, 1869, TO JUNE 30, 1891.**

Title of loan.	How retired.	To June 30, 1890.	During fiscal year.	Total.
Loan of February, 1861 .....	Purchased .....	\$10,612,000.00	.....	\$10,612,000.00
	Redeemed .....	2,000.00	.....	2,000.00
	Total .....	10,614,000.00	.....	10,614,000.00
Oregon war debt.....	Purchased .....	256,800.00	.....	256,800.00
	Redeemed .....	1,250.00	.....	1,250.00
	Total .....	258,050.00	.....	258,050.00
Loan of July and August, 1861..	Purchased .....	48,776,700.00	.....	48,776,700.00
	Redeemed .....	31,700.00	\$950.00	32,650.00
	Total .....	48,808,400.00	950.00	48,809,350.00
5-20s of 1862.....	Purchased .....	24,029,150.00	.....	24,029,150.00
	Redeemed .....	30,036,400.00	.....	30,036,400.00
	Total .....	54,065,550.00	.....	54,065,550.00
Loan of 1863 .....	Purchased .....	19,854,250.00	.....	19,854,250.00
	Redeemed .....	14,500.00	100.00	14,600.00
	Total .....	19,868,750.00	100.00	19,868,850.00
10-40s of 1864.....	Redeemed .....	691,600.00	.....	691,600.00
5-20s of March, 1864.....	Purchased .....	361,600.00	.....	361,600.00
5-20s of June, 1864.....	do .....	18,356,100.00	.....	18,356,100.00
	Redeemed .....	11,072,100.00	.....	11,072,100.00
	Total .....	29,428,200.00	.....	29,428,200.00
5-20s of 1865.....	Purchased .....	16,866,150.00	.....	16,866,150.00
	Redeemed .....	1,982,450.00	.....	1,982,450.00
	Total .....	18,848,600.00	.....	18,848,600.00
Consols of 1865.....	Purchased .....	48,166,150.00	.....	48,166,150.00
	Redeemed .....	65,450.00	.....	65,450.00
	Total .....	48,231,600.00	.....	48,231,600.00
Consols of 1867.....	Purchased .....	32,115,600.00	.....	32,115,600.00
	Redeemed .....	76,700.00	.....	76,700.00
	Total .....	32,192,300.00	.....	32,192,300.00
Consols of 1868.....	Purchased .....	2,213,800.00	.....	2,213,800.00
	Redeemed .....	21,350.00	.....	21,350.00
	Total .....	2,235,150.00	.....	2,235,150.00
Funded loan of 1881.....	Purchased .....	43,599,000.00	.....	43,599,000.00
	Redeemed .....	25,073,800.00	.....	25,073,800.00
	Total .....	68,672,800.00	.....	68,672,800.00
Funded loan of 1891.....	Purchased .....	43,746,000.00	2,528,850.00	46,274,850.00
	Redeemed .....	.....	25,331,550.00	25,331,550.00
	Total .....	43,746,000.00	27,860,400.00	71,606,400.00
Funded loan of 1907.....	Purchased .....	61,424,500.00	16,134,000.00	77,558,500.00
	Redeemed .....	56,598,350.00	.....	56,598,350.00
	Loan of July and August, 1861—continued .....	37,219,250.00	.....	37,219,250.00
Loan of 1863—continued .....	do .....	43,688,700.00	.....	43,688,700.00
Funded loan of 1881—continued .....	do .....	168,572,150.00	6,300.00	168,578,450.00
Loan of July 12, 1882.....	Bonds purchased.....	370,377,800.00	18,662,850.00	389,040,650.00
	Bonds redeemed .....	375,147,750.00	25,338,900.00	400,486,650.00
	Total .....	745,525,550.00	44,001,750.00	789,527,300.00
Total bonds.....	Redeemed .....	100.00	.....	100.00
Treasury notes issued prior to 1846.....	do .....	678,000.00	.....	678,000.00
Certificates of indebtedness of 1870.....	do .....	2,060.00	160.00	2,220.00
One-year notes of 1863.....	do .....	350.00	.....	350.00
Two-year notes of 1863.....	do .....	10,130.00	270.00	10,400.00
Compound-interest notes .....	do .....	.....	.....	.....



**No. 63.—UNITED STATES BONDS AND SECURITIES RETIRED FOR THE SINKING FUND, ETC.—Continued.**

Title of loan.	How retired.	To June 30, 1890.	During fiscal year.	Total.
7-30s of 1861.....	Redeemed .....	\$50. 00		\$50. 00
7-30s of 1864-'65 .....	do .....	4, 350. 00	\$100. 00	4, 450. 00
Fractional currency .....	do .....	26, 204, 371. 96	3, 831. 37	26, 208, 203. 33
United States notes.....	do .....	29, 090, 564. 00		29, 090, 564. 00
Old demand notes.....	do .....	820. 00		820. 00
Aggregate .....		801, 516, 345. 96	44, 006, 111. 37	845, 522, 457. 33

**No. 64.—UNITED STATES BONDS RETIRED, FROM MAY, 1869, TO JUNE 30, 1891.**

Title of loan.	How retired.	Rate of interest.	To June 30, 1890.	During fiscal year.	Total.
Loan 1847 .....	Redeemed .....	<i>Per ct.</i> 6	\$47, 600	\$300	\$47, 900
Bounty-land scrip.....	Redeemed .....	6	900	100	1, 000
Loan of February, 1861.....	Purchased .....	6	10, 612, 000		10, 612, 000
	Redeemed .....	6	7, 797, 000		7, 797, 000
	Total .....		18, 409, 000		18, 409, 000
Oregon war debt .....	Purchased .....	6	256, 800		256, 800
	Redeemed .....	6	685, 650		685, 650
	Total .....		942, 450		942, 450
Loan of July and August, 1861.....	Purchased .....	6	48, 776, 700		48, 776, 700
	Redeemed .....	6	12, 864, 550	22, 050	12, 886, 600
	Total .....		61, 641, 250	22, 050	61, 663, 300
5-20s of 1862 .....	Purchased .....	6	57, 155, 850		57, 155, 850
	Redeemed .....	6	430, 273, 400	150	430, 273, 550
	Converted .....	6	27, 091, 000		27, 091, 000
	Total .....		514, 520, 250	150	514, 520, 400
Loan of 1863.....	Purchased .....	6	19, 854, 250		19, 854, 250
	Redeemed .....	6	4, 676, 000	200	4, 676, 200
	Total .....		24, 530, 250	200	24, 530, 450
5-20s of March, 1864.....	Purchased .....	6	1, 119, 800		1, 119, 800
	Redeemed .....	6	2, 382, 200		2, 382, 200
	Converted .....	6	380, 500		380, 500
	Total .....		3, 882, 500		3, 882, 500
5-20s of June, 1864.....	Purchased .....	6	43, 459, 750		43, 459, 750
	Redeemed .....	6	69, 838, 850	10, 650	69, 849, 500
	Converted .....	6	12, 218, 650		12, 218, 650
	Total .....		125, 517, 250	10, 650	125, 527, 900
5-20s of 1865 .....	Purchased .....	6	36, 023, 350		36, 023, 350
	Redeemed .....	6	157, 693, 150		157, 693, 150
	Converted .....	6	9, 586, 600		9, 586, 600
	Total .....		203, 303, 100		203, 303, 100
Consols of 1865.....	Purchased .....	6	118, 950, 550		118, 950, 550
	Redeemed .....	6	205, 201, 900	15, 850	205, 217, 750
	Converted .....	6	8, 703, 600		8, 703, 600
	Total .....		332, 856, 050	15, 850	332, 871, 900
Consols of 1867.....	Purchased .....	6	62, 846, 950		62, 846, 950
	Redeemed .....	6	309, 954, 900	35, 450	309, 990, 350
	Converted .....	6	5, 807, 500		5, 807, 500
	Exchanged .....	6	761, 100		761, 100
	Total .....		379, 370, 450	35, 450	379, 405, 900

**No. 61.**—UNITED STATES BONDS RETIRED, FROM MAY, 1869, ETC.—Continued.

Title of loan.	How retired.	Rate of interest.	To June 30, 1890.	During fiscal year.	Total.
Consols of 1868.....	Purchased.....	6	\$4,794,050		\$4,794,050
	Redeemed.....	6	37,421,950	\$20,050	37,442,000
	Converted.....	6	211,750		211,750
	Exchanged.....	6	44,900		44,900
	Total.....		42,472,650	20,050	42,492,700
Total of 6 per cents.....			1,707,493,700	104,800	1,707,598,500
Texan indemnity stock.....	Redeemed.....	5	232,000		232,000
Loan of 1858.....	Redeemed.....	5	6,041,000		6,041,000
	Converted.....	5	13,957,000		13,957,000
	Total.....		19,998,000		19,998,000
10-40s of 1864.....	Redeemed.....	5	192,421,200	11,500	192,432,700
	Exchanged.....	5	2,089,500		2,089,500
	Total.....		194,510,700	11,500	194,522,200
Funded loan of 1881.....	Purchased.....	5	43,599,000		43,599,000
	Redeemed.....	5	72,845,100	5,000	72,850,100
	Total.....		116,444,100	5,000	116,449,100
Total of 5 per cents.....			331,184,800	16,500	331,201,300
Funded loan of 1891.....	Purchased.....	4½	140,984,250	2,533,950	143,518,200
	Redeemed.....	4½		55,612,600	55,612,600
	Total.....			58,146,550	199,130,800
Funded loan of 1907.....	Purchased.....	4	137,201,250	42,641,250	179,842,500
	Redeemed.....	4	1,418,850		1,418,850
	Total.....		138,620,100	42,641,250	181,261,350
Loan of July and August, 1861—continued.....	Redeemed.....	3½	127,560,950		127,560,950
Loan of 1863—continued.....	Redeemed.....	3½	37,224,850	300	37,225,150
	Exchanged.....	3½	13,231,650		13,231,650
	Total.....		50,456,500	300	50,456,800
Funded loan of 1881—continued.....	Redeemed.....	3½	109,125,850	7,800	109,133,650
	Exchanged.....	3½	292,349,600		292,349,600
	Total.....		401,475,450	7,800	401,483,250
Total of 3½ per cents.....			579,492,900	8,100	579,501,000
Loan of July 12, 1882.....	Redeemed.....	3	305,400,250	66,500	305,466,750
Total purchased.....			725,634,550	45,175,200	770,809,750
Total redeemed.....			2,091,108,100	55,808,500	2,146,916,600
Total converted.....			77,956,600		77,956,600
Total exchanged.....			308,476,750		308,476,750
Aggregate.....			3,203,176,000	100,983,700	3,304,159,700

**No. 65.**—BONDS OF THE LOANS GIVEN IN STATEMENT No. 64, RETIRED PRIOR TO MAY, 1869.

Title of loan.	How retired.	Rate of interest.	Amount.
Loan of 1847.....	Purchased and redeemed.....	Per cent. 6	\$28,181,500
Bounty land scrip.....	Redeemed.....	6	229,000
Texan indemnity stock.....	Purchased and redeemed.....	5	4,748,000
Oregon war debt.....	Purchased.....	6	145,850
10-40s of 1864.....	do.....	5	1,551,000
Total.....			34,855,350

## No. 66.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1891.

Loan.	Call.	When matured.	Amount called.	Redeemed during fis- cal year.	Total redeemed.	Outstand- ing.
5-20s of 1862 .....	1	Dec. 1, 1871	\$99,959,600		\$99,940,500	\$19,100
	2	Mar. 7, 1872	16,222,250		16,218,850	3,400
	3	Mar. 20, 1872	20,105,500		20,083,150	22,350
	4	June 1, 1873	49,878,650		49,814,700	63,950
	5	Sept. 6, 1873	20,042,100		20,026,350	15,750
	6	Nov. 16, 1873	14,335,350		14,328,600	6,750
	7	Feb. 1, 1874	4,994,650		4,992,300	2,350
	8	Sept. 3, 1874	5,020,100		5,016,850	3,250
	9	Sept. 5, 1874	1,004,950		1,003,950	1,000
	10	Nov. 1, 1874	25,017,700		24,986,200	31,500
	11	Dec. 1, 1874	14,807,700		14,800,850	6,850
	12	Jan. 1, 1875	10,163,300		10,155,550	12,750
	13	Feb. 2, 1875	5,091,700		5,086,000	5,700
	14	May 1, 1875	15,028,350		15,008,700	19,650
	15	June 1, 1875	5,005,600		5,005,050	550
	16	June 11, 1875	29,998,700	\$50	29,980,200	18,500
	17	July 20, 1875	5,006,300		5,005,600	700
	18	Aug. 1, 1875	5,001,850	100	5,001,550	300
	19	Aug. 15, 1875	5,003,550		5,002,250	1,300
	20	Sept. 1, 1875	10,000,950		9,995,350	5,600
	21	Sept. 24, 1875	5,005,200		5,003,050	2,150
	22	Oct. 14, 1875	10,004,800		10,001,450	3,350
	23	Oct. 28, 1875	14,896,750		14,891,850	4,900
Total .....			391,600,600	150	391,348,900	251,700
5-20s of March, 1864 .....	24	Nov. 13, 1875	946,600		946,600	
5-20s of June, 1864 .....	25	Nov. 13, 1875	9,104,500		9,095,400	9,100
	26	Dec. 1, 1875	8,043,900	1,500	8,043,900	
	27	Dec. 1, 1875	5,024,750	2,000	5,022,650	2,100
	28	Dec. 17, 1875	5,012,900	2,000	4,994,800	18,100
	29	Jan. 1, 1876	5,020,500		5,018,500	2,000
	30	Feb. 1, 1876	10,012,650	1,050	10,011,650	1,000
	31	Feb. 15, 1876	12,802,950	4,100	12,801,850	1,100
Total .....			58,046,200	10,650	58,012,800	33,400
5-20s of 1885 .....	31	Feb. 15, 1876	1,974,700		1,974,150	550
	32	Dec. 1, 1876	10,032,300		10,032,300	
	33	Dec. 6, 1876	9,996,300		9,993,100	3,200
	34	Dec. 12, 1876	10,012,250		10,000,850	11,400
	35	Dec. 21, 1876	10,053,750		10,052,650	1,100
	36	Jan. 6, 1877	10,008,250		10,006,150	2,100
	37	Apr. 10, 1877	10,026,900		10,026,100	800
	38	Apr. 24, 1877	10,155,150		10,153,650	1,500
	39	May 12, 1877	10,138,300		10,137,800	500
	40	May 28, 1877	9,904,300		9,902,800	1,500
	41	June 3, 1877	10,041,050		10,041,050	
	42	June 10, 1877	10,003,250		10,003,250	
	43	June 15, 1877	10,048,300		10,048,300	
	44	June 27, 1877	10,005,500		10,004,500	1,000
	45	July 5, 1877	10,019,000		10,018,500	500
	46	Aug. 5, 1877	10,114,550		10,114,550	
Total .....			152,533,850		152,509,700	24,150
Consols of 1865 .....	47	Aug. 21, 1877	10,160,650		10,151,100	9,550
	48	Aug. 28, 1877	10,018,650	500	10,013,150	5,500
	49	Sept. 11, 1877	15,000,500	1,050	14,991,750	8,750
	50	Oct. 5, 1877	10,003,300		9,997,550	5,750
	51	Oct. 16, 1877	10,012,050	1,000	10,000,600	11,450
	52	Oct. 19, 1877	10,006,150		9,998,650	7,500
	53	Oct. 27, 1877	10,012,600	5,000	10,004,950	7,650
	54	Nov. 3, 1877	10,063,700	1,100	10,054,350	9,350
	55	Mar. 6, 1878	10,032,250		10,029,200	3,050
	56	July 30, 1878	5,084,850	100	5,080,600	4,250
	57	Aug. 6, 1878	5,006,850		5,005,350	1,500
	58	Aug. 22, 1878	4,973,100	1,000	4,971,350	1,750
	59	Sept. 5, 1878	5,001,100		4,999,950	1,150
	60	Sept. 20, 1878	4,793,750		4,787,200	6,550
	61	Oct. 11, 1878	4,945,000		4,929,650	15,350
	62	Oct. 17, 1878	4,989,850		4,985,700	4,150
	63	Oct. 23, 1878	5,082,800	1,000	5,082,400	400
	64	Oct. 30, 1878	5,253,300	4,000	5,250,200	3,100
	65	Nov. 5, 1878	4,966,500		4,963,050	3,450
	66	Nov. 7, 1878	5,088,830		5,085,300	3,550
	67	Nov. 10, 1878	4,991,200		4,991,050	150
	68	Nov. 16, 1878	5,072,200		5,071,800	400

## No. 66.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1891—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed during fis- cal year.	Total redeemed.	Outstand- ing.
Consols of 1865.....	69	Nov. 26, 1878	\$4,996,300	.....	\$4,994,100	\$2,200
	70	Dec. 4, 1878	4,620,650	.....	4,619,900	750
	71	Dec. 16, 1878	5,003,200	.....	5,001,700	1,500
	72	Feb. 16, 1879	5,059,650	\$100	5,057,550	2,100
	73	Feb. 27, 1879	5,011,400	1,000	5,010,600	800
	74	Mar. 9, 1879	5,006,400	.....	5,004,800	1,600
	75	Mar. 18, 1879	12,374,950	.....	12,371,150	3,800
Total .....			202,631,750	15,850	202,504,700	127,050
Consols of 1867 .....	76	Apr. 1, 1879	9,983,700	10,650	9,974,700	9,000
	77	Apr. 4, 1879	9,893,300	5,100	9,879,850	13,450
	78	Apr. 6, 1879	10,314,700	500	10,310,050	4,650
	79	Apr. 8, 1879	10,006,650	.....	9,996,100	10,550
	80	Apr. 11, 1879	9,389,600	10,500	9,382,750	6,850
	81	Apr. 14, 1879	20,104,700	.....	20,080,350	24,350
	82	Apr. 18, 1879	19,604,800	.....	19,592,800	12,000
	83	Apr. 21, 1879	18,579,500	250	18,560,000	19,500
	84	Apr. 24, 1879	21,622,950	800	21,609,250	13,700
	85	Apr. 28, 1879	20,253,900	950	20,246,000	7,900
	86	May 1, 1879	20,161,250	50	20,154,400	6,850
	87	May 6, 1879	20,044,250	1,100	20,038,000	6,250
	88	May 12, 1879	19,858,600	100	19,839,300	19,300
	89	May 17, 1879	20,219,200	200	20,213,250	5,950
	90	May 24, 1879	19,407,450	.....	19,400,300	7,150
	91	June 4, 1879	10,674,400	.....	10,666,200	8,200
	92	June 12, 1879	10,464,650	.....	10,461,900	2,750
	93	June 29, 1879	10,076,700	5,050	10,064,800	11,900
	94	July 3, 1879	9,972,800	200	9,963,650	9,150
	95	July 4, 1879	19,213,050	.....	19,200,400	12,650
Total .....			309,846,150	35,450	309,634,050	212,100
Consols of 1868.....	96	July 4, 1879	37,420,300	20,050	37,373,650	46,650
10-40s of 1864.....	97	July 9, 1879	10,294,150	.....	10,290,550	3,600
	98	July 18, 1879	157,607,600	11,500	157,566,100	41,500
	99	July 21, 1879	24,575,050	.....	24,575,050	.....
Total .....			192,476,800	11,500	192,431,700	45,100
Loan of 1858 .....	100	July 23, 1879	260,000	.....	260,000	.....
Funded load of 1881.....	101	May 21, 1881	25,030,100	500	25,024,600	5,500
	103	Aug. 12, 1881	10,121,850	4,500	10,091,300	30,550
	104	Oct. 1, 1881	28,184,500	.....	28,180,400	4,100
Total .....			63,336,450	5,000	63,296,300	40,150
Loan of July and August, 1861.....	102	July 1, 1881	12,947,450	22,050	12,886,600	60,850
Loan of 1863 .....	102	July 1, 1881	4,687,800	200	4,676,200	11,600
Loan of July and August, 1861—continued at 3½ per cent.....	105	Dec. 24, 1881	20,031,550	.....	20,031,550	.....
	106	Jan. 28, 1882	20,184,900	.....	20,183,900	1,000
	107	Mar. 13, 1882	19,564,100	.....	19,564,100	.....
	108	Apr. 8, 1882	20,546,700	.....	20,537,100	9,600
	109	May 3, 1882	5,086,200	.....	5,086,200	.....
	110	May 10, 1882	5,010,200	.....	5,007,200	3,000
	111	May 17, 1882	5,096,550	.....	5,096,550	.....
	112	June 7, 1882	15,109,950	.....	15,090,300	19,650
	113	July 1, 1882	11,227,500	.....	11,224,500	3,000
Total .....			121,857,650	.....	121,821,400	36,250
Loan of 1863—continued at 3½ per cent.....	114	Aug. 1, 1882	15,024,700	.....	15,024,650	50
	115	Sept. 13, 1882	16,304,100	.....	16,303,500	600
	116	Oct. 4, 1882	3,269,650	300	3,269,150	500
Total .....			34,598,450	300	34,597,300	1,150
Funded loan of 1881—con- tinued at 3½ per cent.....	117	Dec. 23, 1882	25,822,600	.....	25,820,950	1,650
	118	Jan. 18, 1883	16,119,850	1,000	16,119,750	100
	119	Feb. 10, 1883	15,221,800	6,800	15,220,800	1,000
	120	May 1, 1883	15,215,350	.....	15,214,550	800
	121	Nov. 1, 1883	30,753,350	.....	30,735,250	18,100
Total .....			103,132,950	7,800	103,111,300	21,650

## No. 66.—CALLED BONDS REDEEMED AND OUTSTANDING JUNE 30, 1891—Cont'd.

Loan.	Call.	When matured.	Amount called.	Redeemed during fis- cal year.	Total redeemed.	Outstand- ing.
Loan of July 12, 1882.....	122	Dec. 1, 1883	\$15,272,100	\$1,300	\$15,272,000	\$100
	123	Dec. 15, 1883	15,133,650	.....	15,133,300	350
	124	Feb. 1, 1884	10,208,850	.....	10,207,850	1,000
	125	Mar. 15, 1884	10,047,850	.....	10,047,850	.....
	126	May 1, 1884	10,093,100	.....	10,092,200	900
	127	June 20, 1884	10,010,250	.....	10,009,850	400
	128	June 30, 1884	10,151,050	.....	10,147,450	3,600
	129	Aug. 1, 1884	10,040,800	.....	10,040,100	700
	130	Sept. 30, 1884	10,050,100	.....	10,050,100	.....
	131	Nov. 1, 1884	10,330,750	300	10,329,750	1,000
	132	Feb. 1, 1886	10,098,150	5,000	10,097,150	1,000
	133	Mar. 1, 1886	10,000,250	.....	9,990,250	10,000
	134	Apr. 1, 1886	10,012,750	10,000	10,012,650	100
	135	May 1, 1886	10,009,850	.....	10,009,750	100
	136	June 1, 1886	10,002,900	.....	10,002,900	.....
	137	July 1, 1886	4,001,850	.....	4,001,250	600
	138	Aug. 1, 1886	4,007,700	.....	4,007,600	100
	139	Sept. 1, 1886	4,004,950	5,500	4,004,850	100
	140	Sept. 15, 1886	10,003,650	.....	10,002,950	700
	141	Oct. 1, 1886	15,005,000	.....	15,005,000	.....
	142	Oct. 16, 1886	15,122,400	.....	15,117,600	4,800
	143	Nov. 1, 1886	15,008,300	1,300	15,006,200	2,100
	144	Dec. 1, 1886	10,005,350	1,000	10,005,200	150
	145	Feb. 1, 1887	10,010,900	500	10,010,900	.....
	146	Mar. 1, 1887	13,887,000	40,100	13,884,500	2,500
	147	Apr. 1, 1887	10,007,750	500	10,007,550	200
	148	May 1, 1887	10,014,250	.....	10,013,850	400
	149	July 1, 1887	19,717,500	1,000	19,633,900	83,600
Total.....			302,259,000	66,500	302,144,500	114,500

## RECAPITULATION BY LOANS.

Loan.	Amount called.	Redeemed during fiscal year.	Total re- deemed.	Outstand- ing.
5-20s of 1862.....	\$391,600,600	\$150	\$391,348,900	\$251,700
5-20s of March, 1864.....	946,600	.....	946,600	.....
5-20s of June, 1864.....	58,046,200	10,650	58,012,800	33,400
5-20s of 1865.....	152,533,850	.....	152,509,700	24,150
Consols of 1865.....	202,631,750	15,850	202,504,700	127,050
Consols of 1867.....	309,846,150	35,450	309,634,050	212,100
Consols of 1868.....	37,420,300	20,050	37,373,650	46,650
10-40s of 1864.....	192,476,800	11,500	192,431,700	45,100
Loan of 1868.....	200,000	.....	200,000	.....
Funded loan of 1881.....	63,336,450	5,000	63,296,300	40,150
Loan of July and August, 1861.....	12,947,450	22,050	12,886,600	60,850
Loan of 1863.....	4,687,800	200	4,676,200	11,600
Loan of July and August, 1861—continued at 3½ per cent.....	121,857,650	.....	121,821,400	36,250
Loan of 1863—continued at 3½ per cent.....	34,598,450	300	34,597,300	1,150
Funded loan of 1881—continued at 3½ per cent.....	103,132,950	7,800	103,111,300	21,650
Loan of July 12, 1882.....	302,259,000	66,500	302,144,500	114,500
Total.....	1,988,582,000	195,500	1,987,555,700	1,026,300

**No. 67.—BONDS PURCHASED DURING THE FISCAL YEAR 1891.**

Loan.	Coupon.	Registered.	Total principal.	Interest accrued.	Net premium.	Average price.
<b>For sinking fund:</b>						
Funded loan of 1891 .....	\$526,000	\$2,002,850	\$2,528,850	\$15,203.02	\$69,945.63	102.766
Funded loan of 1907 .....	3,044,900	13,089,109	16,134,000	54,278.78	3,790,140.65	123.492
Total .....	3,570,900	15,091,950	18,662,850	69,481.80	3,860,086.28	.....
<b>Not for sinking fund:</b>						
Funded loan of 1891 .....	4 500	600	5,100	17.01	135.99	102.666
Funded loan of 1907 .....	3,061,300	23,445,950	26,507,250	217,533.81	6,540,998.34	124.676
Total .....	3,065,800	23,446,550	26,512,350	217,550.82	6,541,134.33	.....
Total funded loan of 1891 .....	530,500	2,003,450	2,533,950	15,220.03	70,081.62	102.766
Total funded loan of 1907 .....	6,106,200	36,535,050	42,641,250	271,812.59	10,331,138.99	124.228
Aggregate .....	6,636,700	38,538,500	45,175,200	287,032.62	10,401,220.61	.....

**No. 68:—CHANGES DURING THE FISCAL YEAR 1891 IN THE PRINCIPAL OF THE INTEREST-BEARING DEBT AND DEBT ON WHICH INTEREST HAS CEASED.**

Title of loan.	Rate per cent of interest.	Outstanding June 30, 1890, as per debt statement.	Increase.	Decrease.	Outstanding June 30, 1891.
<i>Interest-bearing debt.</i>					
Funded loan of 1891 .....	4½	\$109,015,750.00	.....	\$58,146,550	\$50,869,200.00
Funded loan of 1907 .....	4	602,193,500.00	\$13,750	42,641,250	559,566,000.00
Refunding certificates .....	4	103,860.00	.....	9,940	93,920.00
Total .....		711,313,110.00	13,750	100,797,740	610,529,120.00
<i>Debt on which interest has ceased.</i>					
Old debt .....	1-10 to 6	151,920.26	.....	100	151,820.26
Loan of 1847 .....	6	1,250.00	.....	300	950.00
Texas indemnity stock .....	5	20,000.00	.....	.....	20,000.00
Loan of 1858 .....	5	2,000.00	.....	.....	2,000.00
Loan of 1860 .....	5	10,000.00	.....	.....	10,000.00
5-20s of 1862 .....	6	251,850.00	.....	150	251,700.00
5-20s of June, 1864 .....	6	44,050.00	.....	10,650	33,400.00
5-20s of 1865 .....	6	24,150.00	.....	.....	24,150.00
10-40s of 1864 .....	5	56,600.00	.....	11,500	45,100.00
Consols of 1865 .....	6	142,900.00	.....	15,850	127,050.00
Consols of 1867 .....	6	247,550.00	.....	35,450	212,100.00
Consols of 1868 .....	6	66,700.00	.....	20,050	46,650.00
Loan of February, 1861 .....	6	6,000.00	.....	.....	6,000.00
Funded loan of 1881 .....	5	45,150.00	.....	5,000	40,150.00
Funded loan of 1881—continued .....	3½	29,450.00	.....	7,800	21,650.00
Oregon war debt .....	6	2,550.00	.....	.....	2,550.00
Loan of July and August, 1861 .....	6	82,900.00	.....	22,050	60,850.00
Loan of July and August, 1861—continued .....	3½	36,250.00	.....	.....	36,250.00
Loan of 1863 (1881s) .....	6	11,800.00	.....	200	11,600.00
Loan of 1863—continued .....	3½	1,450.00	.....	300	1,150.00
Loan of July 12, 1882 .....	6	181,000.00	.....	66,500	114,500.00
Treasury notes of 1861 .....	6	2,500.00	.....	.....	2,500.00
7-30s of 1861 .....	7 3-10	10,800.00	.....	.....	10,800.00
One-year notes of 1863 .....	5	33,965.00	.....	480	33,485.00
Two-year notes of 1863 .....	5	28,400.00	.....	250	28,150.00
Compound-interest notes .....	6	182,460.00	.....	3,320	179,140.00
7-30s of 1864-1865 .....	7 3-10	130,200.00	.....	1,150	129,050.00
Certificates of indebtedness .....	6	4,000.00	.....	.....	4,000.00
Temporary loan .....	4 to 6	2,960.00	.....	.....	2,960.00
Three per cent certificates .....	3	5,000.00	.....	.....	5,000.00
Total .....		1,815,805.26	.....	201,100	1,614,705.26
Aggregate .....		713,128,915.26	13,750	100,998,840	612,143,825.26

**No. 69.**—INTEREST PREPAID DURING SEPTEMBER AND OCTOBER, 1890, UNDER DEPARTMENT CIRCULAR OF SEPTEMBER 6, 1890.

Office where paid.	4 per cent registered, due January, April, and July, 1891.	4 per cent coupons, due—			On Pacific railroad bonds, due January and July, 1891.	Total.
		January, 1891.	April, 1891.	July, 1891.		
Washington .....	\$3,391,842.00	\$2,127.50	\$2,008.50	\$1,903.50	\$674,820.00	\$4,072,701.50
New York .....	4,181,755.50	74,315.50	73,842.00	73,317.00	1,999,240.80	6,402,470.80
Boston .....	202,911.00	14,998.50	14,338.00	14,183.00	104,820.00	351,250.50
Philadelphia .....	163,629.00	5,985.00	5,849.00	5,694.50	37,200.00	218,357.50
Baltimore .....	131,122.50	4,512.00	4,512.00	4,507.00	227,400.00	372,053.50
Chicago .....	50,839.50	6,696.00	6,695.00	6,795.00	6,420.00	77,445.50
Cincinnati .....	112,293.00	8,888.00	8,701.50	8,655.50	9,300.00	147,838.00
St. Louis .....	12,487.50	11,031.50	10,975.00	10,875.00	420.00	45,789.00
New Orleans .....	56,794.50	545.00	545.00	545.00	.....	58,429.50
San Francisco .....	265,231.50	6,285.00	6,147.00	6,138.00	480.00	284,281.50
Total .....	8,568,906.00	135,384.00	133,613.00	132,613.50	3,060,100.80	12,030,617.30

**No. 70.**—NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION EACH MONTH OF THE FISCAL YEAR 1891 FROM THE PRINCIPAL CITIES AND OTHER PLACES.

Month.	New York.	Boston.	Philadelphia.	Chicago.	Cincinnati.	St. Louis.
1890—July .....	\$2,317,547	\$705,000	\$394,750	\$431,500	\$114,500	\$114,500
August .....	1,740,419	558,720	347,722	371,500	118,495	104,420
September .....	1,633,225	466,000	319,851	355,000	127,237	94,500
October .....	1,405,040	530,500	350,379	369,000	136,000	108,000
November .....	1,565,157	599,600	320,057	349,002	99,500	100,500
December .....	1,670,227	638,305	343,513	396,150	134,502	100,520
1891—January .....	5,304,302	1,094,475	431,904	474,000	146,747	130,000
February .....	2,298,324	535,800	296,000	322,500	99,500	90,000
March .....	2,018,889	515,580	384,426	351,138	116,500	97,000
April .....	2,143,154	453,700	401,304	369,500	138,000	127,500
May .....	4,007,602	460,500	400,555	386,500	128,000	110,734
June .....	4,288,666	547,380	390,896	439,000	136,330	106,500
Total .....	30,392,552	7,105,560	4,381,357	4,614,790	1,495,311	1,284,174

Month.	Baltimore.	New Orleans.	Providence.	Pittsburg.	Other places.	Total.	Packages.
1890—July .....	\$161,000	\$75,000	\$48,000	\$42,980	\$1,288,642	\$5,693,419	1,426
August .....	133,000	92,500	50,000	48,500	1,234,140	4,799,416	1,408
September .....	91,000	134,000	43,000	39,100	953,991	4,256,904	1,323
October .....	71,500	109,000	39,000	69,375	1,093,412	4,281,206	1,393
November .....	84,000	75,000	70,500	37,520	1,026,251	4,327,087	1,435
December .....	106,000	72,000	63,000	46,095	1,141,524	4,711,836	1,568
1891—January .....	224,395	56,000	59,000	41,600	1,481,497	9,443,920	1,823
February .....	101,000	77,500	66,000	40,795	1,026,118	4,953,537	1,318
March .....	77,000	95,000	67,000	31,240	1,361,686	5,115,459	1,495
April .....	120,000	78,500	61,000	44,430	1,111,282	5,048,370	1,414
May .....	236,000	75,500	77,000	41,705	1,338,605	7,262,701	1,555
June .....	208,300	98,000	68,000	52,260	1,231,432	7,566,764	1,572
Total .....	1,613,195	1,038,000	711,500	535,600	14,288,580	67,460,619	17,730

## REPORT ON THE FINANCES.

**No. 71.—LAWFUL MONEY DEPOSITED IN THE TREASURY EACH MONTH OF THE FISCAL YEAR 1891 FOR THE REDEMPTION OF NATIONAL-BANK NOTES.**

Month.	Five per cent account.	Failed account.	Liquidating account.	Reducing account.	Total.
1890—July .....	\$3,403,589.55	.....	\$158,470.00	\$534,195.00	\$4,096,254.55
August .....	2,640,816.00	\$140,390.00	54,441.00	2,528,050.00	5,364,297.00
September .....	2,475,004.14	.....	106,033.00	2,964,150.00	5,545,187.14
October .....	3,217,519.63	.....	384,039.00	776,250.00	4,377,808.63
November .....	2,338,577.70	33,250.00	241,510.00	90,900.00	2,704,237.70
December .....	2,805,990.54	61,875.00	63,780.00	191,850.00	3,123,495.54
1891—January .....	3,371,154.83	44,500.00	108,639.00	192,610.00	3,616,903.83
February .....	4,209,843.21	39,550.00	106,900.00	191,700.00	4,547,993.21
March .....	4,078,194.84	80,000.00	87,000.00	223,875.00	4,469,069.84
April .....	3,345,217.96	11,250.00	198,550.00	370,800.00	3,925,817.96
May .....	3,229,636.17	.....	78,620.00	49,500.00	3,357,756.17
June .....	4,775,719.95	.....	94,388.00	34,650.00	4,904,757.95
Total .....	39,891,264.52	410,815.00	1,682,370.00	8,049,130.00	50,033,579.52

**No. 72.—DISBURSEMENTS FROM REDEMPTION ACCOUNTS OF NATIONAL BANKS EACH MONTH OF THE FISCAL YEAR 1891, AND BALANCE ON DEPOSIT.**

Month.	For notes redeemed.	Transfers and repayments.	Total disbursements.	Balance.
1890—July .....	\$5,174,779.00	\$51,924.33	\$5,226,703.33	\$59,899,227.85
August .....	4,471,319.00	98,934.65	4,570,253.65	60,603,271.20
September .....	4,664,951.50	233,551.95	4,898,503.45	61,249,954.89
October .....	5,165,648.00	206,384.00	5,372,032.00	60,255,731.52
November .....	4,521,899.50	71,238.02	4,593,137.52	58,366,831.70
December .....	4,666,407.00	172,202.13	4,838,609.13	56,651,718.11
1891—January .....	6,426,365.00	10,897.29	6,437,262.29	53,831,359.65
February .....	6,323,840.50	15,131.89	6,338,972.39	52,040,380.47
March .....	6,490,319.50	15,473.00	6,505,792.50	50,003,657.81
April .....	4,314,606.50	25,596.45	4,340,202.95	49,589,272.82
May .....	6,230,688.50	6,005.00	6,245,693.50	46,701,335.49
June .....	7,068,548.50	47,215.50	7,115,764.00	44,490,329.44
Total .....	65,528,372.50	954,554.21	66,482,926.71	.....

**No. 73.—REDEMPTIONS AND DELIVERIES OF NATIONAL-BANK NOTES EACH MONTH OF THE FISCAL YEAR 1891, AND BALANCE ON HAND.**

Month.	Redemptions.	Deliveries.	On hand, charged to 5 per cent account.	On hand, unsorted.
1890—July .....	\$5,681,683.70	\$5,212,299.00	\$48,400.00	\$4,612,470.15
August .....	4,738,277.40	4,453,059.00	66,660.00	4,868,862.55
September .....	4,212,600.40	4,635,551.50	96,060.00	4,409,652.45
October .....	4,253,895.10	5,205,668.00	56,040.00	3,493,623.55
November .....	4,284,200.65	4,542,109.50	35,830.00	3,249,507.70
December .....	4,643,438.60	4,646,557.00	55,680.00	3,222,160.30
1891—January .....	9,207,658.80	6,293,385.00	188,660.00	5,902,965.10
February .....	5,034,751.30	6,362,640.50	149,860.00	4,695,886.90
March .....	4,988,169.60	6,526,829.50	113,350.00	3,189,115.00
April .....	5,009,320.40	4,347,916.50	80,040.00	3,873,515.90
May .....	7,234,802.70	6,179,718.50	140,010.00	4,863,438.10
June .....	7,524,451.05	6,960,958.50	247,600.00	5,294,671.65
Total .....	66,813,249.70	65,366,692.50	.....	.....



**No. 74.—REDEEMED NATIONAL-BANK NOTES DELIVERED FROM THE TREASURY EACH MONTH OF THE FISCAL YEAR 1891, AND BALANCE ON HAND.**

Month.	For return to banks of issue.	For destruction and reissue.	For destruction and retirement.	Total.	Balance.
1890—July .....	\$1,163,890.00	\$1,916,480.00	\$2,131,929.00	\$5,212,299.00	\$4,660,870.15
August .....	1,090,470.00	1,565,820.00	1,796,769.00	4,453,059.00	4,935,522.55
September .....	805,600.00	1,755,520.00	2,074,431.50	4,635,551.50	4,505,712.45
October .....	939,700.00	2,063,240.00	2,202,728.00	5,205,668.00	3,549,663.55
November .....	766,850.00	1,665,575.00	2,109,684.50	4,542,109.50	3,285,337.70
December .....	784,910.00	1,926,180.00	1,935,467.00	4,646,557.00	3,277,840.30
1891—January .....	1,293,470.00	2,538,155.00	2,461,760.00	6,293,385.00	6,181,625.10
February .....	1,703,350.00	2,379,950.00	2,279,340.50	6,362,640.50	4,845,746.90
March .....	1,415,020.00	2,671,605.00	2,440,204.50	6,526,829.50	3,302,465.00
April .....	617,550.00	2,190,280.00	1,540,086.50	4,347,916.50	3,953,555.90
May .....	780,520.00	3,317,440.00	2,081,753.50	6,179,718.50	5,003,448.10
June .....	1,181,890.00	3,504,200.00	2,274,868.50	6,960,958.50	5,542,271.65
Total .....	12,543,220.00	27,494,445.00	25,329,027.50	65,366,692.50	.....

**No. 75.—RESULT OF THE COUNT OF NATIONAL-BANK NOTES RECEIVED FOR REDEMPTION, BY FISCAL YEARS.**

Fiscal year.	Claimed by owners.	"Overs."	"Shorts."	Referred and returned.
1875.....	\$154,526,760.16	\$24,644.85	\$20,223.50	\$1,620,557.39
1876.....	210,032,975.26	16,491.42	16,175.26	1,065,002.20
1877.....	242,885,375.14	24,996.58	29,704.43	1,278,903.86
1878.....	213,151,458.56	37,649.20	16,394.60	384,372.22
1879.....	157,655,844.96	22,148.42	9,906.35	329,323.34
1880.....	61,586,475.68	6,461.30	9,868.97	305,432.14
1881.....	59,650,259.43	13,231.38	6,618.25	569,971.06
1882.....	76,089,327.48	11,222.13	13,405.13	672,427.09
1883.....	102,582,656.73	8,092.09	10,103.35	727,282.98
1884.....	126,220,881.34	6,066.30	3,785.60	455,333.05
1885.....	150,257,840.01	17,060.07	6,445.25	329,249.19
1886.....	130,296,606.82	25,528.97	8,246.65	277,194.78
1887.....	87,689,687.15	16,404.07	22,356.00	464,413.45
1888.....	99,046,534.34	14,749.28	2,741.70	806,396.48
1889.....	89,037,811.75	4,048.62	6,836.85	811,835.55
1890.....	70,242,489.45	8,540.90	4,954.55	383,993.35
1891.....	67,475,113.15	10,661.05	43,819.00	622,989.80
Total .....	2,098,428,097.41	267,996.63	231,585.44	11,104,677.93

Fiscal year.	Rejected.	Counterfeit.	Express charges.	Net proceeds.
1875.....	\$15,028.12	\$3,741.00	.....	\$152,891,855.00
1876.....	7,709.22	5,188.00	.....	208,955,392.00
1877.....	4,755.91	5,634.00	.....	241,591,373.52
1878.....	3,997.13	4,008.00	.....	212,780,335.81
1879.....	6,282.58	3,016.00	\$25,842.15	157,303,622.96
1880.....	7,870.23	3,846.75	9,938.41	61,255,980.48
1881.....	22,763.37	4,324.50	3,345.03	59,056,468.60
1882.....	3,832.35	4,151.00	1,152.09	75,405,581.95
1883.....	4,337.62	4,559.50	725.84	101,843,739.53
1884.....	3,365.77	3,770.50	523.54	125,760,169.18
1885.....	3,636.49	3,560.00	612.25	149,931,396.90
1886.....	3,822.28	2,720.00	526.96	130,029,625.12
1887.....	2,554.23	2,924.00	573.58	87,213,269.96
1888.....	1,979.40	2,722.00	716.62	98,246,727.42
1889.....	2,178.72	2,191.50	957.18	88,217,860.57
1890.....	3,111.50	2,634.50	313.75	69,856,022.70
1891.....	2,674.00	2,800.00	241.70	66,813,249.70
Total .....	89,898.92	61,791.25	45,469.10	2,087,152,671.40

**No. 76.—DISPOSITION MADE OF THE NOTES REDEEMED AT THE NATIONAL BANK  
REDEMPTION AGENCY, BY FISCAL YEARS.**

Fiscal year.	Returned to banks of issue.	Delivered to the Comptroller of the Currency.				Deposited in Treasury.	Balance on hand.
		Five per cent account.	Reducing account.	Liquidating account.	Failed account.		
1875	\$15,213,500	\$115,109,445				\$17,532,008.00	\$5,036,902.00
1876	97,478,700	78,643,155				29,927,900.00	7,942,539.00
1877	151,070,300	62,518,600				24,439,700.00	11,505,312.52
1878	152,437,300	51,585,400				11,852,100.00	8,410,848.33
1879	112,411,800	40,204,700				9,313,382.00	3,784,589.29
1880	24,980,500	20,861,700				7,100,386.00	3,097,983.77
1881	6,763,600	40,080,700				12,466,045.00	2,844,107.37
1882	3,801,500	53,838,500				16,978,700.00	3,630,989.32
1883	15,572,100	59,875,000	\$17,642,869.00	\$1,146,889.00		4,674,927.00	6,562,943.85
1884	26,255,500	72,260,700	20,486,304.00	2,869,060.00		3,589,808.00	6,861,741.03
1885	45,634,800	72,669,700	20,692,213.00	5,236,257.00		5,769,080.00	6,791,087.93
1886	46,701,100	54,532,935	14,311,170.00	13,412,608.50		4,022,497.50	3,840,402.05
1887	20,786,640	30,506,030	19,647,970.50	16,087,549.50		1,259,942.60	2,165,539.41
1888	17,453,780	25,843,765	29,008,271.00	20,662,140.25	\$398,580.20	275,350.30	6,770,380.03
1889	17,084,590	27,443,340	28,159,373.50	17,807,773.90	418,974.50	114,970.00	3,959,218.75
1890	12,590,880	23,275,005	22,021,661.50	11,327,772.00	284,455.60	112,206.00	4,203,261.45
1891	12,543,220	27,494,445	16,638,873.00	8,330,876.00	359,278.50	107,547.00	5,542,271.65
Total	778,779,810	865,743,120	188,608,705.50	97,480,926.15	1,461,288.70	149,536,549.40	

**No. 77.—MODE OF PAYMENT FOR NOTES REDEEMED AT THE NATIONAL BANK  
REDEMPTION AGENCY, BY FISCAL YEARS.**

Fiscal year.	Transfer checks.	United States currency.	Fractional silver coin.	Standard silver dollars.
1875	\$58,825,756.00	\$50,858,842.00		
1876	92,374,801.00	40,120,338.00		
1877	95,212,743.45	34,588,129.15	\$468,974.00	
1878	75,361,427.23	23,046,418.44	549,645.40	
1879	51,718,253.06	14,617,619.41	52,173.90	\$96,683.32
1880	10,852,505.53	21,174,826.60	28,230.59	174,831.85
1881	22,415,972.28	19,567,744.21	85,164.56	215,045.27
1882	32,992,144.72	23,222,831.83	246,447.42	269,918.44
1883	56,018,447.71	23,668,064.66	296,257.79	242,518.37
1884	77,991,916.83	24,080,304.62	153,127.60	1,015,519.10
1885	105,840,234.80	19,236,730.27	135,773.22	482,500.35
1886	74,149,555.26	9,204,752.76	103,843.62	451,194.22
1887	39,996,984.07	15,657,298.62	97,670.41	248,970.92
1888	53,463,333.36	19,280,725.65	90,684.97	202,537.79
1889	49,669,676.83	18,289,439.13	91,265.70	144,318.19
1890	30,271,993.55	21,819,638.05	62,103.60	104,257.90
1891	33,204,177.04	20,023,309.60	59,635.10	105,172.20
Total	960,359,922.72	398,457,013.06	2,526,002.88	3,753,407.92

Fiscal year.	Counter redemptions.	Credit in general account.	Credit in redemption account.	Total.
1875	\$100,000.00	\$24,066,844.00	\$19,040,413.00	\$152,891,855.00
1876	4,738,979.00	19,078,200.00	52,643,065.00	208,955,339.00
1877	6,675,000.00	12,789,757.00	91,856,769.92	241,591,373.52
1878	2,661,021.00	12,609,083.76	98,552,739.98	212,780,335.81
1879	5,080,222.80	35,148,181.38	50,581,484.09	157,303,622.96
1880	3,883,417.00	18,218,070.37	6,924,097.88	61,255,960.48
1881	3,522,607.00	8,936,232.92	4,313,702.36	59,056,468.69
1882	4,053,402.40	10,106,238.45	4,534,598.69	75,405,581.95
1883	3,941,638.00	12,428,692.86	5,248,120.14	101,843,739.53
1884	3,826,293.00	12,900,221.66	5,727,786.37	125,760,189.18
1885	3,848,090.50	13,944,370.50	6,443,697.26	149,931,396.90
1886	3,385,485.00	31,007,087.30	6,727,708.96	130,029,623.12
1887	4,200,654.50	24,768,344.79	2,243,346.65	87,213,269.96
1888	3,229,772.00	20,149,324.00	1,630,349.65	98,246,727.42
1889	3,280,275.50	15,589,994.27	1,152,890.95	88,217,890.57
1890	2,912,680.00	14,025,166.30	660,177.30	69,856,022.70
1891	1,253,023.00	11,582,031.00	585,901.76	66,813,249.70
Total	65,581,567.30	297,407,849.56	359,066,847.96	2,087,152,671.40

**No. 78.—DEPOSITS, REDEMPTIONS, ASSESSMENTS FOR EXPENSES, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF THE FIVE PER CENT REDEMPTION FUND OF NATIONAL BANKS, BY FISCAL YEARS, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.**

Fiscal year.	Deposits.	Redemptions.	Assessments.	Transfers and repayments.	Balance.
1875	\$140,874,563.53	\$130,322,945.00	.....	\$1,000,262.76	\$9,551,355.77
1876	177,485,074.44	176,121,855.00	\$290,965.37	1,634,644.11	8,988,965.73
1877	215,580,271.83	214,361,300.00	365,193.31	782,797.06	9,059,947.19
1878	205,308,371.87	203,416,400.00	357,066.10	530,180.92	10,064,671.54
1879	150,670,138.19	152,455,000.00	317,942.48	580,732.28	13,381,154.97
1880	56,512,201.10	54,837,600.00	240,949.95	789,961.25	14,024,824.87
1881	48,831,326.63	46,844,300.00	143,728.39	1,415,570.04	14,452,553.07
1882	58,041,777.64	57,644,300.00	126,213.12	978,047.03	13,745,571.56
1883	76,307,727.55	75,452,100.00	142,508.72	1,136,352.83	13,322,337.56
1884	98,883,599.17	98,553,100.00	150,611.53	1,314,180.15	12,188,045.05
1885	117,172,640.18	118,745,200.00	178,379.34	1,077,584.73	9,359,321.16
1886	103,359,393.61	100,794,895.00	175,322.15	1,552,680.34	10,195,617.28
1887	52,522,359.27	51,261,200.00	160,611.15	3,327,246.34	7,968,919.06
1888	43,290,223.72	43,379,185.00	135,180.53	1,219,495.34	6,525,281.91
1889	44,616,163.37	44,491,370.00	139,719.98	1,390,770.35	5,419,554.95
1890	36,424,560.95	35,890,235.00	129,207.10	504,386.92	5,320,316.83
1891	39,891,264.52	40,199,345.00	107,719.52	432,579.69	4,471,937.19
Total	1,672,071,657.07	1,644,770,530.00	3,161,717.74	19,667,472.14	.....

**No. 79.—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, AND REDUCING CIRCULATION, BY FISCAL YEARS, AND BALANCE OF THE DEPOSITS AT THE CLOSE OF EACH YEAR.**

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>Failed.</i>				
1867	\$44,000.00	\$87,230.00	.....	.....
1868	648,171.95	584,752.65	.....	\$20,189.30
1869	653,220.20	419,978.90	.....	253,430.60
1870	27,732.00	122,227.60	.....	158,935.00
1871	96,209.60	104,159.50	.....	150,985.10
1872	1,473,459.25	842,369.35	.....	782,075.00
1873	474,701.25	818,627.00	.....	438,149.25
1874	724,126.54	458,510.00	.....	703,765.79
1875	1,434,065.96	1,115,693.00	.....	1,022,138.75
1876	586,535.00	770,818.80	.....	837,854.95
1877	855,988.25	773,915.00	.....	919,928.20
1878	598,104.50	752,497.50	.....	765,535.20
1879	814,870.25	636,613.50	.....	943,791.95
1880	217,008.00	382,116.50	.....	778,683.45
1881	325,562.50	426,888.50	.....	677,357.45
1882	915,729.25	553,504.50	.....	1,119,582.20
1883	452,787.50	722,808.00	.....	849,561.70
1884	634,780.00	625,212.00	.....	859,129.70
1885	837,413.00	703,785.50	\$99,323.00	893,434.20
1886	885,440.00	608,707.00	.....	1,170,167.20
1887	297,890.00	406,773.50	83,445.00	977,838.70
1888	581,338.00	437,793.20	.....	1,121,383.50
1889	217,880.00	418,974.50	.....	920,289.00
1890	126,410.00	284,455.50	.....	762,243.50
1891	410,815.00	359,278.50	.....	813,780.00
Total	14,394,238.00	13,397,690.00	182,768.00	.....
<i>In liquidation.</i>				
1867	37,490.00	5,600.00	.....	31,890.00
1868	92,198.25	17,427.75	.....	106,660.50
1869	112,500.00	38,430.50	.....	180,730.00
1870	758,428.00	80,527.65	.....	858,630.35
1871	2,920,861.00	1,203,367.50	.....	2,576,123.85
1872	1,999,645.00	2,531,784.55	.....	2,043,984.30
1873	1,858,620.00	2,423,151.00	.....	1,479,453.30
1874	2,561,283.00	915,990.00	900.00	3,123,846.30
1875	3,316,721.00	1,974,954.00	2,000.00	4,463,613.30
1876	2,607,643.00	2,509,456.50	.....	4,561,799.80
1877	1,878,016.00	2,405,317.00	29,662.00	4,004,836.80
1878	2,561,039.50	1,810,752.00	163,429.50	4,591,694.80
1879	2,569,228.00	1,554,086.50	179,594.00	5,427,242.30
1880	1,056,183.00	1,058,414.50	.....	5,425,010.80
1881	1,281,961.00	1,144,906.40	.....	5,562,065.40
1882	7,957,752.00	1,769,756.00	17,757.00	11,732,304.40

**No. 79.**—DEPOSITS, REDEMPTIONS, AND TRANSFERS AND REPAYMENTS, ON ACCOUNT OF NATIONAL BANKS FAILED, IN LIQUIDATION, ETC.—Continued.

Fiscal year.	Deposits.	Redemptions.	Transfers and repayments.	Balance.
<i>In liquidation—Continued.</i>				
1883.....	\$7,284,980.00	\$4,595,593.00	.....	\$14,421,691.40
1884.....	5,015,950.50	5,746,173.50	\$531,900.00	13,159,568.40
1885.....	12,684,354.00	7,066,226.50	109,793.00	18,667,902.90
1886.....	35,202,542.75	14,637,711.00	143,596.00	39,089,138.65
1887.....	31,435,378.25	17,313,545.00	91,229.00	53,119,742.90
1888.....	25,539,318.10	20,717,893.25	255,897.60	57,685,270.15
1889.....	3,386,676.00	17,807,773.90	21,660.00	43,242,512.25
1890.....	1,306,313.00	11,327,772.00	9,740.00	33,211,313.25
1891.....	1,682,370.00	8,330,876.00	600.00	26,562,207.25
Total.....	157,107,451.35	128,987,486.00	1,557,758.10	.....
<i>Reducing circulation.</i>				
1875.....	21,164,854.00	7,822,019.00	624,920.00	12,717,915.00
1876.....	29,300,469.00	21,044,412.00	401,266.00	20,572,706.00
1877.....	9,985,065.00	21,871,523.00	619,652.00	8,066,596.00
1878.....	6,080,650.00	9,446,626.00	260,337.00	4,440,283.00
1879.....	7,222,805.00	5,866,001.00	572,060.00	5,225,027.00
1880.....	13,042,896.00	4,961,385.00	172,611.00	13,133,927.00
1881.....	26,063,959.00	10,773,004.00	1,517,446.00	26,907,436.00
1882.....	15,522,365.00	14,505,346.00	3,719,612.00	24,204,843.00
1883.....	16,200,398.00	18,233,878.50	1,284,705.00	20,886,657.50
1884.....	25,389,470.00	20,486,304.00	440,400.50	25,349,423.00
1885.....	17,927,785.00	20,692,213.00	3,550,000.00	19,034,995.00
1886.....	16,514,285.00	14,311,170.00	1,248,710.00	19,989,400.00
1887.....	44,396,630.00	19,647,970.50	842,723.00	43,895,336.50
1888.....	20,400,030.00	29,008,271.00	2,140,905.50	33,146,190.00
1889.....	29,578,580.00	28,159,373.50	677,061.00	33,888,335.50
1890.....	10,217,387.00	22,021,661.50	438,258.00	21,645,803.00
1891.....	8,049,130.00	16,638,873.00	413,655.00	12,642,405.00
Total.....	317,056,758.00	285,490,031.00	18,924,322.00	.....
<i>Aggregate.</i>				
1867.....	81,490.00	92,830.00	.....	.....
1868.....	740,370.20	602,180.40	.....	126,849.80
1869.....	765,720.20	458,409.40	.....	434,160.60
1870.....	786,160.00	202,755.25	.....	1,017,565.35
1871.....	3,017,070.60	1,307,527.00	.....	2,727,108.95
1872.....	3,473,104.25	3,374,153.90	.....	2,826,059.30
1873.....	2,333,321.25	3,241,778.00	.....	1,917,602.55
1874.....	3,285,409.54	1,374,500.00	.....	3,827,612.09
1875.....	25,915,640.96	10,912,666.00	626,920.00	18,203,667.05
1876.....	32,494,647.00	24,324,687.30	401,266.00	25,972,360.75
1877.....	12,719,069.25	25,050,755.00	649,314.00	12,991,361.00
1878.....	9,239,794.00	12,009,875.50	423,766.50	9,797,513.00
1879.....	10,606,903.25	8,056,701.00	751,654.00	11,596,061.25
1880.....	14,316,087.00	6,401,916.00	172,611.00	19,337,621.25
1881.....	27,671,432.50	12,344,798.90	1,517,446.00	33,146,858.85
1882.....	24,455,846.25	16,808,606.50	3,737,369.00	37,056,729.60
1883.....	23,988,165.50	23,552,279.50	1,284,705.00	36,157,910.60
1884.....	31,040,200.50	26,857,639.50	972,300.50	39,368,121.10
1885.....	31,449,552.00	28,462,225.00	3,759,116.00	38,596,332.10
1886.....	52,602,267.75	29,557,538.00	1,392,306.00	60,248,705.85
1887.....	76,129,898.25	37,368,289.00	1,017,397.00	97,892,918.10
1888.....	46,520,636.10	50,169,957.45	2,390,803.10	91,852,843.65
1889.....	33,153,136.00	46,386,121.90	698,721.00	78,051,136.75
1890.....	11,050,110.00	33,633,889.00	447,938.00	55,619,359.75
1891.....	10,142,315.00	25,329,027.50	414,255.00	40,018,392.25
Total.....	488,558,447.35	427,875,207.00	20,664,848.10	.....

**No. 80.—EXPENSES INCURRED IN THE REDEMPTION OF NATIONAL-BANK NOTES, BY FISCAL YEARS.**

Year.	Charges for transportation.	Salaries.	Stationery, printing, and binding.	Contingent expenses.	Total.
1875	\$88,098.31	\$158,227.39	\$12,290.72	\$32,348.95	\$290,965.37
1876	159,142.84	188,018.94	9,174.68	8,856.85	365,193.31
1877	189,362.05	150,695.68	10,422.40	6,585.97	357,066.10
1878	173,420.60	136,580.63	5,750.32	2,190.93	317,942.48
1879	98,238.75	133,956.27	5,491.82	3,203.11	240,949.95
1880	34,764.24	104,350.08	3,666.98	947.09	143,728.39
1881	33,843.86	89,504.72	2,271.87	531.67	126,212.12
1882	39,203.31	87,593.56	2,341.93	390.58	129,529.38
1883	57,190.86	86,213.35	3,291.95	896.11	147,592.27
1884	68,684.11	88,426.79	3,069.75	716.00	160,896.65
1885	85,255.48	93,371.82	2,784.96	444.90	181,857.16
1886	74,490.52	89,065.18	4,354.54	333.11	168,243.35
1887	48,020.53	87,450.54	2,484.32	1,011.61	138,967.00
1888	51,529.76	86,232.40	3,268.22	111.10	141,141.48
1889	42,413.56	85,974.55	2,064.18	738.40	131,190.67
1890	19,862.65	83,841.90	3,157.53	981.91	107,843.39
1891	18,536.54	78,989.85	1,671.00	169.13	99,366.52
Total	1,282,117.97	1,828,553.05	77,557.15	60,457.42	3,248,685.59

**No. 81.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FOR THE FISCAL YEAR 1891.**

Dr.	Amount.	Cr.	Amount.
To cash balance June 30, 1890...	\$4,203,261.45	By national-bank notes, fit for circulation, forwarded to national banks by express.....	\$12,543,220.00
To packages on hand with unbroken seals, June 30, 1890....	14,035.00	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	52,823,472.50
To unfinished packages in counters' hands.....	500.00	By United States notes deposited in the Treasury of the United States.....	107,547.00
To national-bank notes received for redemption.....	67,460,619.15	By packages referred and moneys returned.....	622,989.80
To "overs" reported in national-bank notes received for redemption.....	10,661.05	By express charges deducted.....	241.70
		By counterfeit notes rejected and returned.....	2,800.00
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency.....	2,674.00
		By "shorts" reported in national-bank notes received for redemption.....	43,819.00
		By packages with unbroken seals.....	41.00
		By cash balance June 30, 1891.....	5,542,271.65
Total.....	71,689,076.65	Total.....	71,689,076.65

**No. 82.—BALANCED STATEMENT OF RECEIPTS AND DELIVERIES OF MONEYS BY THE NATIONAL BANK REDEMPTION AGENCY FROM JULY 1, 1874, TO JUNE 30, 1891.**

Dr.	Amount.	Cr.	Amount.
To national-bank notes received for redemption.....	\$2, 098, 428, 138. 41	By national-bank notes, fit for circulation, deposited in the Treasury and forwarded to national banks by express...	\$794, 732, 601. 00
To "overs" reported in national-bank notes received for redemption.....	267, 996. 63	By national-bank notes, unfit for circulation, delivered to the Comptroller of the Currency.....	1, 153, 294, 040. 35
		By notes of failed and liquidating national banks and United States notes deposited in the Treasury of the United States.....	133, 583, 758. 40
		By packages referred and moneys returned.....	11, 104, 677. 93
		By express charges deducted.....	45, 469. 10
		By counterfeit notes rejected and returned.....	61, 791. 25
		By national-bank notes—less than three-fifths, lacking signatures, and stolen—rejected and returned, and discount on United States currency...	99, 898. 92
		By "shorts" reported in national-bank notes received for redemption.....	231, 585. 44
		By packages with unbroken seals.....	41. 00.
		By cash balance June 30, 1891..	5, 542, 271. 65
Total.....	2, 098, 696, 135. 04	Total.....	2, 098, 696, 135. 04

**No. 83.—SHIPMENTS OF SILVER COIN FROM THE TREASURY OFFICES AND MINTS FROM JULY 1, 1885, TO JUNE 30, 1891.**

Office.	From July 1, 1890, to June 30, 1891.			Silver coin shipped from July 1, 1885, to June 30, 1890.	Total.
	Standard dollars.	Fractional silver.	Total.		
Washington.....	\$932, 293. 95	\$316, 017. 65	\$1, 248, 311. 60	\$4, 827, 049. 69	\$6, 075, 361. 29
Baltimore.....	351, 500. 00	323, 250. 00	674, 750. 00	2, 490, 283. 93	3, 165, 033. 93
New York.....	2, 119, 525. 00	2, 108, 731. 95	4, 228, 256. 95	20, 643, 155. 92	24, 871, 412. 87
Philadelphia.....	5, 100. 00	1, 562, 412. 30	1, 567, 512. 30	5, 209, 303. 06	6, 776, 815. 36
Boston.....	2, 719, 491. 20	1, 165, 038. 00	3, 884, 529. 20	17, 096, 391. 15	20, 980, 920. 35
Cincinnati.....	2, 203, 083. 05	1, 071, 234. 20	3, 274, 317. 25	15, 304, 631. 21	18, 578, 948. 46
Chicago.....	5, 129, 418. 00	2, 047, 784. 20	7, 177, 202. 20	26, 797, 322. 17	33, 974, 524. 37
St. Louis.....	3, 283, 579. 25	1, 274, 594. 70	4, 558, 173. 95	17, 412, 055. 99	21, 970, 229. 94
New Orleans.....	11, 925. 00	776, 063. 80	787, 988. 80	4, 720, 678. 77	5, 508, 667. 57
Total.....	16, 755, 915. 45	10, 645, 126. 80	27, 401, 042. 25	114, 500, 871. 89	141, 901, 914. 14
San Francisco.....	5, 347. 00	910, 865. 75	916, 212. 75	11, 174, 399. 00	12, 090, 611. 75
Mint, Philadelphia.....	3, 031, 974. 75	42, 199. 55	3, 074, 174. 30	14, 075, 436. 98	17, 149, 611. 28
Mint, New Orleans.....	7, 303, 000. 00	.....	7, 303, 000. 00	33, 429, 640. 55	40, 732, 640. 55
Mint, San Francisco.....	1, 824, 000. 00	500. 00	1, 824, 500. 00	3, 968, 130. 00	5, 792, 630. 00
Mint, Carson City.....	379, 000. 00	.....	379, 000. 00	44, 130. 00	423, 130. 00
Total.....	12, 537, 974. 75	42, 699. 55	12, 580, 674. 30	51, 517, 337. 53	64, 098, 011. 83
Total shipments	29, 299, 237. 20	11, 598, 692. 10	40, 897, 929. 30	177, 192, 608. 42	218, 090, 537. 72

**No. 84.—SHIPMENTS OF SILVER COIN SINCE JUNE 30, 1885, FROM THE TREASURY OFFICES AND MINTS, AND CHARGES THEREON FOR TRANSPORTATION.**

Period.	From Treasury offices east of the Rocky Mountains.			From mints.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$21,805,109.81	\$29,774.76	1.36	\$10,960,927.76	\$33,537.58	\$3.06
Fiscal year 1887.....	23,112,760.02	31,466.96	1.36	9,973,642.82	18,055.37	1.81
Fiscal year 1888.....	23,260,809.83	34,070.67	1.46	10,596,043.10	16,060.46	1.51
Fiscal year 1889.....	22,456,964.98	34,860.22	1.55	9,408,495.70	14,585.02	1.55
1889—July.....	1,762,695.15	2,506.69	.....	347,491.30	524.50	.....
August.....	2,424,919.70	3,704.51	.....	717,998.35	1,218.97	.....
September.....	3,038,619.55	4,801.23	.....	2,042,996.85	3,158.42	.....
October.....	3,404,617.15	5,204.16	.....	2,222,498.50	3,206.42	.....
November.....	2,035,105.80	3,784.98	.....	1,333,997.00	2,290.51	.....
December.....	2,287,891.90	3,576.21	.....	1,280,999.10	2,085.46	.....
1890—January.....	839,708.10	1,217.97	.....	341,497.95	507.04	.....
February.....	1,177,256.15	1,835.41	.....	364,997.40	539.70	.....
March.....	1,732,025.25	2,676.03	.....	367,258.15	700.97	.....
April.....	1,517,544.95	2,352.12	.....	478,497.35	1,176.37	.....
May.....	1,759,726.75	2,689.48	.....	515,496.50	1,607.33	.....
June.....	1,882,116.80	4,470.18	.....	564,499.10	1,860.93	.....
Fiscal year 1890.....	23,865,227.25	38,938.91	1.65	10,578,228.15	18,936.62	1.79
1890—July.....	2,080,637.00	3,372.48	.....	659,998.80	1,957.32	.....
August.....	2,988,305.40	4,758.55	.....	1,234,493.20	3,235.02	.....
September.....	4,121,605.00	7,053.12	.....	2,289,498.00	5,498.90	.....
October.....	3,836,735.30	6,667.73	.....	2,285,996.85	4,946.86	.....
November.....	2,450,263.10	3,790.06	.....	1,522,499.55	3,385.77	.....
December.....	2,271,244.90	3,603.86	.....	1,591,495.85	3,133.90	.....
1891—January.....	954,556.10	1,321.69	.....	752,999.40	1,553.47	.....
February.....	1,273,433.30	1,742.47	.....	473,499.25	889.15	.....
March.....	1,736,954.15	2,476.78	.....	340,998.75	1,345.25	.....
April.....	1,647,261.80	2,397.37	.....	560,498.30	1,439.66	.....
May.....	1,922,340.90	3,173.53	.....	361,999.05	994.76	.....
June.....	2,117,705.30	3,826.36	.....	306,697.30	708.36	.....
Fiscal year 1891.....	27,401,042.25	44,184.00	1.61	12,580,674.30	29,088.42	2.31
Period.	From sub-treasury at San Francisco.			Total.		
	Amount.	Charges.	Per \$1,000.	Amount.	Charges.	Per \$1,000.
Fiscal year 1886.....	\$795,000.00	\$4,508.65	\$5.67	\$33,561,037.57	\$67,820.99	\$2.02
Fiscal year 1887.....	2,110,500.00	12,831.05	6.08	35,106,902.84	62,353.38	1.77
Fiscal year 1888.....	3,129,855.00	19,026.55	6.37	36,986,707.93	70,057.68	1.89
Fiscal year 1889.....	2,893,814.00	19,864.10	6.86	34,759,274.68	69,309.34	1.99
1889—July.....	334,080.00	2,065.50	.....	2,444,266.45	5,096.63	.....
August.....	421,380.00	2,831.45	.....	3,564,298.05	7,754.93	.....
September.....	336,750.00	2,509.20	.....	5,418,366.40	10,528.85	.....
October.....	280,000.00	2,067.05	.....	5,907,115.65	10,597.63	.....
November.....	259,590.00	1,775.30	.....	3,631,693.40	7,850.79	.....
December.....	171,940.00	1,389.50	.....	3,740,771.00	7,051.17	.....
1890—January.....	90,660.00	515.75	.....	1,271,826.05	2,240.76	.....
February.....	96,670.00	600.95	.....	1,638,923.55	2,976.06	.....
March.....	86,615.00	500.40	.....	2,185,898.40	3,877.40	.....
April.....	41,335.00	209.00	.....	2,037,377.30	3,738.09	.....
May.....	53,910.00	281.10	.....	2,329,133.25	4,577.91	.....
June.....	72,900.00	424.40	.....	2,519,515.90	6,755.51	.....
Fiscal year 1890.....	2,245,230.00	15,170.20	6.76	36,688,685.40	73,045.73	1.99
1890—July.....	75,300.00	347.75	.....	2,815,935.80	5,677.55	.....
August.....	101,120.00	356.75	.....	4,323,918.60	8,350.32	.....
September.....	111,475.00	528.45	.....	6,522,578.00	13,080.47	.....
October.....	76,930.00	425.25	.....	6,190,662.15	12,039.84	.....
November.....	47,420.00	214.45	.....	4,020,182.65	7,390.28	.....
December.....	31,420.00	132.60	.....	3,894,160.75	6,870.36	.....
1891—January.....	12,430.00	37.80	.....	1,719,985.50	2,912.96	.....
February.....	29,130.00	86.45	.....	1,776,062.55	2,718.07	.....
March.....	37,130.00	152.35	.....	2,315,082.90	3,974.38	.....
April.....	29,510.00	103.85	.....	2,237,270.10	3,940.88	.....
May.....	138,740.00	593.15	.....	2,423,079.95	4,761.44	.....
June.....	225,607.75	1,006.35	.....	2,650,010.35	5,541.07	.....
Fiscal year 1891.....	916,212.75	3,985.20	4.35	40,897,929.30	77,257.62	1.89

## REPORT ON THE FINANCES.

**No. 85.**—CHANGES DURING THE FISCAL YEAR 1891 IN THE FORCE EMPLOYED IN THE TREASURER'S OFFICE.

Total force in Treasurer's office June 30, 1890 .....	278
Appointed .....	11
Transferred to Treasurer's office .....	9
Died .....	— 20
Resigned .....	3
Removed .....	5
Transferred from Treasurer's office .....	3
	9
	— 20
	— 278

**No. 86.**—APPROPRIATIONS MADE FOR THE FORCE EMPLOYED IN THE TREASURER'S OFFICE AND SALARIES PAID DURING THE FISCAL YEAR 1891.

Roll on which paid.	Appropriated.	Expended.	Balance unexpended.
Regular roll .....	\$273,361.60	\$208,883.76	\$4,477.84
Reimbursable roll: force employed in redemption of national currency .....	64,964.38	62,812.25	2,152.13
Total .....	338,325.98	331,696.01	6,629.97



(No. 2).

## REPORT OF THE DIRECTOR OF THE MINT.

TREASURY DEPARTMENT,  
BUREAU OF THE MINT,  
*Washington, D. C., November 1, 1891.*

SIR: As required by section 345 of the Revised Statutes, I have the honor to hand you herewith a report of the operations of the mints and assay offices of the United States for the fiscal year ended June 30, 1891, the present being the nineteenth annual report of the Director of the Mint and the third of the same series signed by me.

### DEPOSITS AND PURCHASES OF GOLD AND SILVER.

*Gold.*—The gold deposits at the mints and assay offices of the United States during the fiscal year ended June 30, 1891, including gold contained in silver deposits and purchases, aggregated 3,204,880.200 standard ounces, of the value of \$59,625,678.08, against \$49,228,823.56 in the preceding fiscal year; an increase of \$10,396,854.52.

Of the gold deposited, 2,606,111.797 standard ounces, of the value of \$48,485,800.82, were original deposits, and 598,768.403 standard ounces, of the value of \$11,139,877.26, were redeposits.

Of the redeposits \$4,601,070.52 consisted of fine bars bearing the stamp of the United States assay office at New York, being large gold bars redeposited for small; and \$6,538,806.74 were unpurged bars, representing the deposits at the minor assay offices shipped to the mint at Philadelphia, for refining and coinage.

Of the gold bullion received at Government institutions during the fiscal year, \$31,555,116.85 was the product of our own mines, against \$30,474,900.25 of the same class of bullion deposited in the preceding fiscal year, an increase of \$1,080,216.60.

Of the domestic gold bullion received at Government institutions during the year, \$17,344,451.21 were fine bars bearing the stamp of private refineries, and \$14,210,665.64 were unrefined domestic bullion.

The distribution among producing States and Territories of the unrefined gold deposited at Government institutions during the year will be found in a table in the appendix to this report.

Foreign gold bullion of the value of \$4,054,822.86, and foreign gold coin of the value of \$8,256,303.80, a total foreign gold of \$12,311,126.66, were deposited and melted at the mints and assay offices during the last fiscal year.

Light-weight domestic gold coins were melted for recoinage of the value of \$583,847.16, and old material, consisting of jewelry, plate, etc., containing gold of the value of \$4,035,710.15.

*Silver.*—The deposits and purchases of silver, including silver contained in gold deposits, aggregated during the last fiscal year 71,869,663.92 standard ounces, of the coining value (\$1.16 $\frac{1}{4}$  per standard

ounce, or \$1.2929 per fine ounce) of \$83,630,154.31, against \$43,565,135.15 in the preceding year, an increase of \$40,065,019.16.

Of the silver received at Government institutions during the year 10,006,707.61 standard ounces, of the coining value of \$11,644,168.84, were redeposits, so that the original deposits of silver aggregated 61,862,956.31 standard ounces, of the coining value of \$71,985,985.47.

Of the silver received, 52,744,990.07 standard ounces, of the coining value of \$61,375,988.45, consisted of fine bars bearing the stamp of private refineries in the United States. All such bars are classified at Government institutions as of domestic production. As a matter of fact, such bars contain foreign as well as domestic silver, as nearly all the silver imported into the United States in the form of base bars, or contained in miscellaneous ores, is reduced at private works in conjunction with domestic ores, and no distinction is made in the resulting product.

Of the domestic silver bullion deposited at the mints during the year, 3,551,805.12 standard ounces, of the coining value of \$4,133,009.58, was unrefined silver from the mines of the United States.

The distribution of the unrefined silver deposited at Government institutions among producing States and Territories, is exhibited in a table in the appendix to this report.

Foreign silver bullion, distinctively known as such, containing 1,964,342.47 standard ounces, of the coining value of \$2,285,780.32, and foreign silver coin, containing 2,189,902.34 standard ounces, of the coining value of \$2,548,249.99, a total foreign silver of \$4,834,030.31, was received at the mints and melted during the year.

Light-weight silver coins of the United States, principally subsidiary pieces transferred from the Treasury to the mints for recoinage, were melted during the year, containing 705,253.82 standard ounces of silver, of the coining value of \$820,658.98.

In addition, trade dollars were sold to the Government as bullion and melted, containing 3,248.47 standard ounces of silver, of the coining value of \$3,780.04.

Old silver, consisting of jewelry, plate, etc., was melted during the year, containing 703,414.02 standard ounces, of the coining value of \$818,518.11.

The coining value of the gold and silver (not including redeposits) received at the mints and assay offices of the United States each fiscal year since 1880 is exhibited in the following table:

VALUE OF THE GOLD AND SILVER (NOT INCLUDING REDEPOSITS) RECEIVED AT THE MINTS AND ASSAY OFFICES, 1880-1891.

Fiscal years.	Gold.	Silver (coining value).	Total value.
1880.....	\$98,835,096	\$34,640,522	\$133,475,618
1881.....	130,833,102	30,791,146	161,624,248
1882.....	66,756,652	33,720,491	100,477,143
1883.....	46,347,106	36,869,834	83,216,940
1884.....	46,326,678	36,520,290	82,846,968
1885.....	52,894,075	36,789,774	89,683,849
1886.....	44,909,749	35,494,183	80,403,932
1887.....	68,223,072	47,756,918	115,979,990
1888.....	72,225,497	41,331,014	113,556,511
1889.....	42,136,436	41,238,151	83,374,587
1890.....	42,663,095	42,644,719	85,307,814
1891.....	48,485,801	71,985,985	120,471,786

The usual tables exhibiting, by weight and value, the deposits and purchases of gold and silver, at each of the mints and assay offices, will be found in the Appendix.

## COINAGE.

The coinage executed during the fiscal year at the four coinage mints located at Philadelphia, San Francisco, Carson City, and New Orleans, aggregated 119,547,877 pieces, of the nominal value of \$63,611,159.35, against 112,698,071 pieces, of the nominal value of \$60,254,436.93, struck in the preceding fiscal year.

The gold coins aggregated 1,414,154 pieces, of the value of \$24,172,202.50, of which \$22,062,880 were in double-eagles, \$1,170,100 in eagles, \$908,445 in half-eagles, and \$30,777.50 in quarter-eagles.

The bulk of the gold coinage was executed for depositors at the mints on the Pacific coast.

The coinage of the three-dollar and one-dollar gold pieces, as well as the three-cent nickel piece, was discontinued by act of Congress approved September 26, 1890, and no pieces of these denominations were struck during the fiscal year ended June 30, 1891.

The silver coinage consisted of 36,232,802 silver dollars, \$82,637.50 in half-dollars, \$195,118.75 in quarter-dollars, and \$1,761,462.10 in dimes.

The minor coinage, executed at the mint at Philadelphia, consisted of 13,338,275 nickel five-cent pieces, of the nominal value of \$666,913.75, and 50,002,275 one-cent bronze pieces, of the nominal value of \$500,022.75.

The coinage of the mints during the last fiscal year is recapitulated in the following table:

COINAGE, FISCAL YEAR 1891.

Description.	Pieces.	Value.
Gold.....	1,414,154	\$24,172,202.50
Silver dollars.....	36,232,802	36,232,802.00
Subsidiary silver coins.....	18,560,371	2,039,218.35
Minor coins.....	63,340,550	1,166,936.50
Total.....	119,547,877	63,611,159.35

In the Appendix will be found tables exhibiting, by institutions and by denominations of pieces, the coins struck at the mints during the fiscal year 1891, and also during the calendar year 1890.

A table is also presented exhibiting the coinage of the mints each calendar year since the organization of the Mint in 1792 to the close of the fiscal year 1891.

## GOLD AND SILVER BARS MANUFACTURED.

In addition to the coinage of the mints, gold and silver bars were manufactured during the fiscal year of the value of \$39,603,199.42, as follows:

BARS MANUFACTURED, 1891.

Description.	Value.
Gold.....	\$31,165,541.77
Silver.....	8,437,657.65
Total.....	39,603,199.42

## REPORT ON THE FINANCES.

## MEDALS AND DIES MANUFACTURED.

During the last fiscal year 1,237 dies were prepared in the engraving department of the mint at Philadelphia, as exhibited in the following table:

## DIES MANUFACTURED, 1891.

Description.	Number.
For gold coinage.....	93
“ silver coinage.....	625
“ minor coinage.....	486
“ proof coinage.....	20
“ Secretary Windom medal.....	3
“ Director of the Mint medal.....	2
“ Superintendent of the Mint medal.....	2
“ Indian peace medal.....	2
“ annual assay medal.....	2
“ Railway Mail Service medal.....	2
Total.....	1,237

The number of medals manufactured aggregated 3,293, distributed as follows:

## MEDALS MANUFACTURED, 1891.

Description.	Number.
Gold.....	191
Silver.....	1,502
Bronze.....	1,600
Total.....	3,293

The detailed description of the medals manufactured during the year will be found in the Appendix to this report.

The following table exhibits the number of medals and proof sets, as well as single-proof coins sold, during the year:

## MEDALS AND PROOF COINS SOLD, 1891.

Description.	Number.	Value.
Medals:		
Gold.....	234	\$9,321.65
Silver.....	1,558	1,867.50
Bronze.....	823	696.79
Total.....	2,615	11,885.34
Proof sets:		
Gold.....	36	1,386.00
Silver.....	556	1,499.50
Minor.....	1,903	152.24
Total.....	2,495	3,037.74
Single proof pieces:		
Gold proof pieces.....	42	250.00

The net profit realized from the sale of medals and proof coins during the year was \$2,025.93, distributed during the four quarters of the year as follows:

## NET PROFITS ON MEDALS, 1891.

Quarters.	Amount.
Quarter ending—	
September 30, 1890 .....	\$298. 62
December 31, 1890 .....	263. 58
March 31, 1891 .....	709. 22
June 30, 1891 .....	754. 51
Total .....	2, 025. 93

## GOLD BARS EXCHANGED FOR GOLD COIN.

During the fiscal year gold bars were exchanged for gold coin, at the mint at Philadelphia and the assay office at New York, of the value of \$24,965,695.20, as exhibited in the following table:

## FINE GOLD BARS EXCHANGED FOR GOLD COIN, 1891.

Months.	Philadelphia.	New York.	Total.
1890.			
July .....	\$30, 169. 07	\$7, 407, 633. 11	\$7, 437, 802. 18
August .....	60, 349. 90	6, 416, 468. 97	6, 476, 818. 87
September .....	65, 813. 00	788, 997. 72	854, 310. 72
October .....	70, 328. 56	925, 331. 09	995, 659. 65
November .....	75, 296. 64	657, 680. 42	732, 977. 06
December .....	40, 201. 20	402, 584. 74	442, 785. 94
1891.			
January .....	70, 379. 75	574, 955. 70	645, 335. 45
February .....	55, 256. 51	3, 740, 954. 35	3, 796, 210. 86
March .....	85, 460. 72	1, 365, 712. 07	1, 451, 172. 79
April .....	175, 372. 94	552, 408. 38	727, 781. 32
May .....	166, 074. 58	530, 246. 19	696, 320. 77
June .....	155, 861. 34	552, 658. 25	708, 519. 59
Total .....	1, 050, 064. 21	23, 915, 630. 99	24, 965, 695. 20

During the second session of the Fifty-first Congress, pursuant to recommendations contained in my last fiscal report, the following act, amendatory of the act of May 26, 1882, relative to the exchange of gold bars for United States gold coin, became a law March 3, 1891:

SEC. 3. That an act to authorize the receipt of United States gold coin in exchange for gold bars, approved May twenty-six, eighteen hundred and eighty-two, be amended to read as follows:

That the superintendents of the coinage mints and of the United States assay office at New York may, with the approval of the Secretary of the Treasury, but not otherwise, receive United States gold coin from any holder thereof in sums of not less than five thousand dollars, and pay and deliver in exchange therefor gold bars in value equaling such coin so received: *Provided*, That the Secretary of the Treasury may impose for such exchange a charge which in his judgment shall equal the cost of manufacturing the bars.

SEC. 4. That all acts or parts of acts inconsistent or in conflict with the provisions of this act are hereby repealed.

In order that the change from the old law may be noted the act of May 26, 1882, is appended:

That the superintendents of the coinage mints, and of the United States assay office at New York, are hereby authorized to receive United States gold coin from any holder thereof in sums not less than five thousand dollars, and to pay and deliver in exchange therefor gold bars in value equaling such coin so received.

The act of May 26, 1882, was construed by the Attorney-General to be mandatory as to the exchange of gold bars for gold coin, and he further held that under its provisions no charge could be imposed for the exchange.

The modified act provides that the Secretary of the Treasury may impose a charge for such exchange equal to the cost of manufacturing the bars; and the exchange is to take place only with the approval of the Secretary of the Treasury, thus making it discretionary.

The day following the approval of the act (March 4, 1891) requests made at the United States assay office at New York for gold bars, for export, in exchange for gold coin were telegraphed the Director. The superintendent was instructed to deliver gold bars in exchange for gold coin upon the payment of a bar charge of 4 cents per hundred dollars in value.

Notwithstanding the charge imposed, exporters of gold continued to take large amounts of gold bars in exchange for gold coin, so that on March 23, 1891, the superintendent was instructed to decline to give gold bars in exchange for gold coin when required for shipment.

Gold bars are furnished in exchange for gold coin, upon the payment of the bar charge, to jewelers and manufacturers for domestic use in the industrial arts, but since March 23 of the present year have not been furnished for export.

As I have pointed out in prior reports, the movement of gold from the United States has been facilitated by the act of May 26, 1882.

The shipment of gold, rather than the purchase of exchange, is, as a rule, decided on a very narrow margin of profit, and it would seem reasonable to infer that when the margin of profit between the actual shipment of specie and the purchase of exchange is small, shipments might be prevented if exporters were required to ship coin or to pay a premium for bars.

The fact that exporters were willing and anxious to pay the charge of 4 cents per hundred dollars in value, and even a higher rate, for gold bars in exchange for coin, is proof conclusive that United States bars of full weight and of recognized purity are a more profitable form of gold for shipment than coin.

It has not been the policy of the Department to throw any obstacle in the way of the free movement of specie, but there is no good reason why the Government of the United States, reversing the policy of foreign banking houses under governmental control, should facilitate it.

While the refusal to furnish bars for export has been powerless to stop the movement of gold this summer from this country, for the reason that specially powerful causes were operating (which are discussed elsewhere in this report), such refusal should have the effect to raise the "gold point" so as to render it unprofitable as a business transaction to ship gold from this country to London unless the price of sterling exchange approximates \$4.89 $\frac{1}{2}$ , a rise of at least one-half a cent.

#### WORK OF GOVERNMENT REFINERIES.

The acid refineries of the coinage mints and of the assay office at New York operated during the last fiscal year on bullion contain-

ing 9,070,490 standard ounces of gold and silver, of the value of \$32,462,241.42, as exhibited in the following table:

## PRODUCT OF ACID REFINERIES, 1891.

Bullion.	Standard ounces.	Value.
Gold .....	1,256,090.282	\$23,369,121.51
Silver .....	7,814,399.930	9,093,119.91
Total .....	9,070,490.212	32,462,241.42

The weight and value of the precious metals treated in the refinery of each of the institutions is exhibited in the following table:

## REFINING (BY ACIDS), 1891.

Institutions.	Gross ounces.	Gold.		Silver.		Total value.
		Standard ounces.	Value.	Standard ounces.	Value.	
Philadelphia...	891,000.14	241,605.317	\$4,494,982.64	681,059.68	\$792,505.81	\$5,287,488.45
San Francisco...	1,677,786.14	225,655.692	4,198,245.43	1,522,273.04	1,771,372.26	5,969,617.69
Carson .....	2,013,792.95	97,150.630	1,807,453.58	2,134,159.75	2,483,385.89	4,290,839.47
New Orleans ..	9,970.51	5,577.473	103,766.94	4,008.80	4,664.78	108,431.72
New York .....	4,231,003.44	686,101.170	12,764,672.92	3,472,898.66	4,041,191.17	16,805,864.09
Total .....	8,823,553.18	1,256,090.282	23,369,121.51	7,814,399.93	9,093,119.91	32,462,241.42

## PURCHASES OF SILVER.

From July 1 to August 13, 1890, the purchases of silver bullion were made under the provisions of the act of February 28, 1878.

The amount purchased by the Treasury Department, on telegraphic offers of lots of over 10,000 ounces, was 2,431,827.18 standard ounces, costing \$2,382,267.28.

In addition to Department purchases, the purchases of silver at the mints in lots of less than 10,000 ounces, aggregated 663,512.57 standard ounces, costing \$655,139.34, while the silver purchased in partings, bar charges, and fractions aggregated 12,859.72 standard ounces, costing \$12,019.84.

The total amount of silver purchased during the last fiscal year, under the act of 1878, was 3,108,199.47 standard ounces, costing \$3,049,426.46.

The average cost of silver purchased under the act of February 28, 1878, during the first two months of the fiscal year, was \$1.09 per fine ounce.

The following table exhibits the quantity and cost of the silver purchased under the act of February 28, 1878, during the first two months of the fiscal year at each of the coinage mints:

## DELIVERIES ON PURCHASES OF SILVER UNDER ACT OF FEBRUARY 28, 1878, DURING FISCAL YEAR 1891.

Mints.	Standard ounces.	Cost.
Philadelphia .....	1,768,110.47	\$1,722,648.66
San Francisco .....	426,469.28	424,062.30
New Orleans .....	688,821.09	681,576.31
Carson .....	224,798.63	221,139.19
Total .....	3,108,199.47	3,049,426.46

Adding to this total the amount of silver on hand July 1, 4,415,244.66 standard ounces, costing \$4,027,833.80, makes the total amount of silver available for the coinage of silver dollars during the year, purchased under the act of February 28, 1878, 7,523,444.13 standard ounces, costing \$7,077,260.26.

**BULLION DELIVERED ON SILVER PURCHASES, ACT OF FEBRUARY 28, 1878.**

Mode of acquisition.	Standard ounces.	Cost.
Purchased by the Treasury Department (lots of over 10,000 ounces) .	2, 431, 827. 18	\$2, 382, 267. 28
Purchased at mints (lots of less than 10,000 ounces) .....	663, 512. 57	655, 139. 34
Partings, bar charges, and fractions .....	12, 859. 72	12, 019. 84
Total delivered on purchases .....	3, 108, 199. 47	3, 049, 426. 46
Balance July 1, 1890 .....	4, 415, 244. 66	4, 027, 833. 80
Available for coinage of silver dollars during fiscal year 1891 ..	7, 523, 444. 13.	7, 077, 260. 26

Of the bullion purchased under the act of February 28, 1878, 7,511,218.49 standard ounces, costing \$7,065,905.45, were used in the coinage of 8,740,327 standard silver dollars; 12,223.76 standard ounces, costing \$11,353.07, were wasted by the operative officers and sold in sweeps, while the balance (consisting of fractions of less than an ounce at each of three coinage mints), 1.88 standard ounces, costing \$1.74, was transferred to the account of "silver purchases under act of July 14, 1890."

The total amount of silver bullion purchased under the act of February 28, 1878, from the commencement, March 1, 1878, to August 13, 1890, was 323,635,576.19 standard ounces, costing \$308,199,261.71, an average of \$0.9523 per standard ounce, or \$1.058 per fine ounce.

**SILVER PURCHASES UNDER ACT OF JULY 14, 1890.**

On August 13, 1890, the act of July 14, 1890, requiring the purchase monthly of 4,500,000 ounces of silver, went into effect. The amount purchased by the Treasury Department, on telegraphic offers of lots of over 10,000 ounces, to the close of the fiscal year, aggregated 47,710,254.77 standard ounces, costing \$44,861,371.32. In addition to Department purchases, the purchases of silver at the mints in lots of less than 10,000 ounces, aggregated 5,962,742.75 standard ounces, costing \$5,625,039.30, while the silver purchased in partings, bar charges, and fractions (including 1.88 standard ounces, costing \$1.74, transferred from 1878 bullion) aggregated 97,128.09 standard ounces, costing \$91,087.82.

The total amount purchased during the last fiscal year under the provisions of the act approved July 14, 1890, was 53,770,125.61 standard ounces, costing \$50,577,498.44.

The average cost of the silver purchased under the act of July 14, 1890, was \$1.045 per fine ounce.

The following table exhibits the quantity and cost of the silver purchased under the act of July 14, 1890, during the fiscal year, at each of the coinage mints:



## DELIVERIES ON PURCHASES OF SILVER UNDER ACT OF JULY 14, 1890, FISCAL YEAR 1891.

Mints.	Standard ounces.	Cost.
Philadelphia .....	40,946,666.17	\$38,457,142.83
San Francisco .....	7,938,845.65	7,520,895.10
New Orleans .....	3,549,085.13	3,350,002.58
Carson .....	1,335,528.66	1,249,457.93
Total .....	53,770,125.61	50,577,498.44

The following table is a recapitulation of the purchases, and mode of acquisition, under the act of July 14, 1890:

## BULLION DELIVERED ON SILVER PURCHASES, ACT OF JULY 14, 1890.

Mode of acquisition.	Standard ounces.	Cost.
Purchased by the Treasury Department (lots of over 10,000 ounces) ..	47,710,254.77	\$44,861,371.32
Purchased at mints (lots of less than 10,000 ounces) .....	5,962,742.75	-5,625,039.30
Partings, bar charges, and fractions (including 1.88 standard ounces, costing \$1.74, transferred from 1878 bullion) .....	97,128.09	91,087.82
Total .....	53,770,125.61	50,577,498.44

The act of July 14, 1890, required—"That the Secretary of the Treasury shall each month coin 2,000,000 ounces of the silver bullion purchased under the provisions of this act into standard silver dollars, until the first day of July, 1891, and after that time he shall coin of the silver bullion purchased under the provisions of this act as much as may be necessary to provide for the redemption of the Treasury notes herein provided for, and any gain or seignorage arising from such coinage shall be accounted for and paid into the Treasury."

In order to comply with the mandatory coinage of silver dollars required by this act (2,000,000 ounces monthly, equivalent to 2,585,000 silver dollars), there were coined from August 13, 1890, to June 30, 1891, from bullion purchased under the act of July 14, 1890, 27,292,475 silver dollars.

The quantity of silver used in this coinage was 23,454,470.70 standard ounces, costing \$22,747,860.42, while 27,272.98 standard ounces, costing \$25,466.43, were wasted and sold in sweeps, leaving a balance of uncoined silver purchased under the act of July 14, 1890, on hand at the coinage mints June 30, 1891, of 30,288,381.93 standard ounces, costing \$27,804,171.59, distributed as follows:

## SILVER BULLION PURCHASED UNDER ACT OF JULY 14, 1890, UNCOINED JUNE 30, 1891.

Mints.	Standard ounces.	Cost.
Philadelphia .....	28,142,429.29	\$25,867,660.88
San Francisco .....	1,475,445.10	1,336,159.12
New Orleans .....	325,283.55	290,831.02
Carson .....	345,226.99	309,520.57
Total .....	30,288,381.93	27,804,171.59

The total amount of silver purchased, during the fiscal year, under both acts, February 28, 1878, and July 14, 1890, was 56,878,325.08 standard ounces, costing \$53,626,924.90, an average cost of \$1.04 $\frac{3}{4}$  per fine ounce.

The total coinage of silver dollars under the two acts was \$36,032,802.

In addition, 200,000 silver dollars were coined in the last month of the fiscal year from trade-dollar bullion.

The total coinage of silver dollars, during the fiscal year, and the total seignorage on such coinage, is exhibited in the following table:

COINAGE OF SILVER DOLLARS, FISCAL YEAR 1891.

Act.	Dollars coined.	Seignorage.
February 28, 1878 .....	\$8,740,327	\$1,674,421.55
July 14, 1890 .....	27,292,475	4,544,614.58
March 3, 1891 .....	200,000	2,297.29
Total .....	36,232,802	6,221,333.42

The total purchases of silver bullion under the provisions of the act of July 14, 1890, from August 13, 1890, to November 1, 1891, have aggregated 66,588,536 fine ounces, costing \$68,626,565, an average for the whole period of \$1.03 per fine ounce. The balance of silver bullion purchased under the act of July 14, 1890, on hand uncoined at this date, November 1, 1891, is 45,022,085 fine ounces, costing \$45,420,512.

The accompanying table exhibits the offers and purchases of silver during the fiscal year, under the acts of February 28, 1878, and July 14, 1890:

SILVER OFFERED, PURCHASED, AND COST OF SAME, UNDER THE ACT OF FEBRUARY 28, 1878.

Date.	Offers.	Amount purchased.	Cost.
1890.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
July 3 .....	385,000	200,000.00	\$209,600.00
July 7 .....	365,000	215,000.00	226,225.00
July 10 .....	415,000	405,000.00	432,062.25
July 14 .....	100,000	(*)	
July 17 .....	818,000	600,000.00	658,600.00
July 21 .....	440,000	270,000.00	297,975.00
July 24 .....	275,000	(*)	
Local purchases .....		347,559.58	373,720.26
Total for July .....	2,798,000	2,037,559.58	2,198,182.51
August 4 .....	520,000	320,000.00	362,375.00
August 7 .....	535,000	125,000.00	140,187.50
August 11 .....	773,000	(*)	
Local purchases .....		261,073.70	293,438.92
Total for August .....	1,828,000	706,073.70	796,001.42

\* All declined.

## SILVER OFFERED, PURCHASED, AND COST OF SAME, UNDER ACT OF JULY 14, 1890.

Date.	Offers.	Amount purchased.	Cost.
1890.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
August 13 .....	882,000	310,000.00	\$350,300.00
August 15 .....	704,770	417,770.00	478,957.80
August 18 .....	590,000	540,000.00	640,650.00
August 20 .....	1,364,000	516,000.00	619,530.00
August 22 .....	1,520,000	425,000.00	507,575.00
August 25 .....	1,020,000	450,000.00	538,365.00
August 27 .....	1,946,000	613,000.00	730,470.00
August 29 .....	1,453,000	358,000.00	428,445.00
Total .....	9,479,770	3,629,770.00	4,294,292.80
Local purchases .....		175,336.06	209,732.56
Total for August .....	9,479,770	3,805,106.06	4,504,025.36
September 1 .....	1,215,500	150,500.00	179,808.75
September 3 .....	2,003,500	300,000.00	358,050.00
September 5 .....	1,077,500	250,000.00	293,087.50
September 8 .....	804,000	255,000.00	298,993.00
September 10 .....	640,000	210,000.00	246,750.00
September 12 .....	481,000	321,000.00	371,428.50
September 15 .....	500,000	360,000.00	416,830.00
September 17 .....	519,000	326,000.00	380,061.25
September 19 .....	820,000	470,000.00	546,988.00
September 22 .....	1,035,000	250,000.00	289,000.00
September 24 .....	338,925	140,000.00	159,100.00
September 26 .....	166,762	105,000.00	118,812.50
Total .....	9,551,187	3,137,500.00	3,658,909.50
Local purchases .....		621,728.04	661,421.96
Total for September .....	9,551,187	3,759,228.04	4,320,331.46
October 1 .....	575,000	223,000.00	256,375.00
October 3 .....	957,000	510,000.00	580,238.50
October 6 .....	780,000	300,000.00	336,650.00
October 8 .....	733,000	280,000.00	312,722.50
October 10 .....	843,000	300,000.00	332,400.00
October 13 .....	871,000	420,000.00	465,151.00
October 15 .....	436,000	275,000.00	301,572.50
October 17 .....	424,000	148,000.00	163,392.00
October 20 .....	1,217,000	647,000.00	709,267.00
October 22 .....	1,274,000	515,000.00	563,487.50
October 24 .....	1,050,000	200,000.00	209,960.00
Total .....	8,960,000	3,820,000.00	4,231,216.00
Local purchases .....		896,711.76	987,642.98
Total for October .....	8,960,000	4,716,711.76	5,218,864.98
November 3 .....	1,060,000	515,000.00	549,205.00
November 5 .....	1,055,000	370,000.00	393,186.00
November 7 .....	1,045,000	420,000.00	430,290.00
November 10 .....	600,000	600,000.00	620,155.00
November 12 .....	862,000	737,000.00	763,868.50
November 14 .....	750,000	165,000.00	170,672.50
November 17 .....	1,475,000	745,000.00	745,990.00
November 19 .....	848,000	500,000.00	488,565.00
Local purchases .....		447,899.44	468,943.35
Total for November .....	7,695,000	4,499,899.44	4,630,875.35

## SILVER OFFERED, PURCHASED, AND COST OF SAME, ETC.—Continued.

Date.	Offers.	Amount purchased.	Cost.
1890.			
December 1.....	<i>Fine ounces.</i> 891,000	<i>Fine ounces.</i> 566,000.00	\$606,557.50
December 3.....	1,283,000	321,000.00	339,442.50
December 5.....	1,080,000	255,000.00	266,650.00
December 8.....	1,120,000	685,000.00	707,767.50
December 10.....	803,000	400,000.00	415,317.50
December 12.....	1,136,000	760,000.00	801,940.00
December 15.....	918,000	698,000.00	758,457.00
December 17.....	657,000	210,000.00	226,525.50
Local purchases.....		624,196.07	659,974.98
Total for December.....	7,888,000	4,519,196.07	4,782,632.48
1891.			
January 2.....	932,000	807,000.00	848,145.00
January 5.....	1,930,500	572,000.00	598,655.00
January 7.....	1,356,000	628,000.00	660,238.40
January 9.....	1,026,600	754,600.00	793,779.90
January 12.....	583,800	283,800.00	304,831.35
January 14.....	918,000	455,000.00	482,470.00
January 16.....	749,200	318,000.00	336,827.00
January 19.....	589,000		
January 21.....	1,019,000	326,000.00	343,763.50
Local purchases.....		411,421.92	433,048.50
Total for January.....	9,104,100	4,555,821.92	4,801,758.65
February 4.....	1,144,500	488,000.00	501,074.50
February 6.....	1,057,000	507,000.00	517,972.10
February 9.....	788,900	60,000.00	60,580.00
February 11.....	823,500	414,000.00	421,366.50
February 13.....	955,500	670,500.00	675,841.00
February 16.....	568,500	362,500.00	362,165.00
February 18.....	613,000	124,000.00	122,103.75
February 20.....	1,058,000	851,000.00	843,781.63
February 25.....	1,173,300	608,000.00	596,794.00
Local purchases.....		466,756.34	468,239.56
Total for February.....	8,182,100	4,551,756.34	4,569,918.04
March 2.....	748,000	105,000.00	103,162.50
March 4.....	1,089,000	745,000.00	735,225.50
March 6.....	1,026,000	276,000.00	271,360.00
March 9.....	1,189,000	570,000.00	562,162.00
March 11.....	777,000	365,000.00	361,163.00
March 13.....	870,500	303,000.00	301,392.50
March 16.....	747,000	377,000.00	374,886.63
March 18.....	662,000	412,000.00	407,832.00
March 20.....	1,204,000	259,000.00	257,341.00
March 23.....	1,204,000	526,000.00	520,578.00
March 25.....	533,000	129,000.00	126,574.00
March 27.....	339,000	115,000.00	112,912.50
Local purchases.....		320,560.32	317,736.75
Total for March.....	10,388,500	4,502,560.32	4,452,326.38
April 1.....	1,291,500	541,000.00	534,217.50
April 3.....	915,000	370,000.00	363,780.00
April 6.....	940,400	393,700.00	387,051.95
April 8.....	2,044,600	470,000.00	460,575.00

## SILVER OFFERED, PURCHASED, AND COST OF SAME, ETC.—Continued.

Date.	Offers.	Amount purchased.	Cost.
1891.	<i>Fine ounces.</i>	<i>Fine ounces.</i>	
April 10.....	1,605,500	355,500.00	\$348,312.87
April 13.....	960,000	242,000.00	237,139.50
April 15.....	1,083,000	483,000.00	472,012.50
April 17.....	686,000	300,000.00	292,560.00
April 20.....	894,000	594,000.00	578,626.00
April 22.....	582,000	177,000.00	170,615.60
Local purchases.....		599,582.19	587,952.56
Total for April.....	11,002,000	4,525,782.19	4,432,843.48
May 1.....	739,100	175,000.00	171,440.00
May 4.....	889,000	326,000.00	324,659.50
May 6.....	958,000	468,000.00	461,297.00
May 8.....	905,000	414,000.00	406,888.25
May 11.....	839,500	593,500.00	582,834.25
May 13.....	434,000	144,000.00	141,090.00
May 15.....	464,800	54,800.00	53,749.05
May 18.....	940,000	415,000.00	407,416.75
May 20.....	746,000	382,000.00	373,239.00
May 22.....	754,000	300,000.00	291,597.50
May 25.....	669,500	315,500.00	306,883.50
May 27.....	883,000	294,000.00	286,502.50
May 29.....	504,000	120,000.00	116,400.00
Local purchases.....		502,581.13	494,368.86
Total for May.....	9,725,900	4,504,381.13	4,418,366.16
June 1.....	566,000	216,000.00	209,907.00
June 3.....	944,000	320,000.00	312,820.00
June 5.....	881,600	434,600.00	426,174.60
June 8.....	887,500	532,500.00	521,725.82
June 10.....	744,000	103,000.00	101,071.75
June 12.....	393,500	343,500.00	336,926.50
June 15.....	459,000	320,000.00	323,238.00
June 17.....	638,000	538,000.00	529,220.00
June 19.....	559,000	559,000.00	558,651.25
June 22.....	665,000	315,000.00	320,807.50
June 24.....	708,000	398,000.00	387,047.50
Local purchases.....		448,976.41	441,759.88
Total for June.....	7,445,600	4,522,576.41	4,469,349.80

## COURSE OF SILVER.

The fluctuations in the price of silver during the last fiscal year covered a wide range, extending from \$0.964 per fine ounce to \$1.21—a variation of nearly 25 cents—a fluctuation greater than in any previous year.

At the commencement of the fiscal year, July 1, 1890, silver was quoted in London at 47 $\frac{9}{16}$  pence (the London quotation being per ounce British standard .925), equivalent, at the par of exchange, to \$1.042 per fine ounce; the New York price at the same date being \$1.05.

From this date, in anticipation of legislation by Congress which would increase the mandatory purchases of silver by this Government, the price of silver rose rapidly until, July 14, 1890, the date of the passage of the new silver law, the price had advanced in London to 49 $\frac{1}{4}$  pence, and in New York to \$1.08 per fine ounce.

As the act was not to take effect until thirty days after its passage, the price fluctuated from 47½ pence to 50½ pence (\$1.107 per fine ounce), closing at the end of July at the latter figure.

On August 1 the London price advanced to 51½ pence (\$1.12) the New York price the same day being \$1.14½.

On August 13, the date the new silver law took effect, the price had advanced in London to 51½ pence (\$1.123) and in New York to \$1.14 per fine ounce.

The highest price reached was, in New York, August 19, \$1.21 per fine ounce (the highest point touched since 1878), and in London, September 3, 54½ pence (\$1.19¾).

The price in New York did not vary materially from August 19 to September 3, when a decline commenced, extending, with some fluctuations, to the end of the calendar year, the price on December 31, 1890, being in London 48 pence (\$1.052) and in New York \$1.045.

From the 1st of August to the middle of September the difference between the price of silver in New York and London was so great that bullion dealers were enabled to import silver from London at a profit.

During the month of January, 1891, the price of silver fluctuated between 48½ and 46½ pence.

From this time forward the decline continued until April 24, when the lowest point was reached—44 pence (\$0.964) in London, the New York price the same date being \$0.97½.

From this date the price gradually advanced, closing June 30, 1891, at 45½ (\$1.003), the New York price on the same date being \$1.01½.

The average price of silver during the year was, in London, 47⅞ pence, equivalent to \$1.04½ per fine ounce, and in New York \$1.053; an average difference of nearly 1 cent.

The highest, lowest, and average price of silver each month during the fiscal year, and also during the calendar year 1890, is shown in the following tables:

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION, AND VALUE OF A FINE OUNCE, EACH MONTH DURING THE FISCAL YEAR 1891.

Months.	Highest.	Lowest.	Average price per ounce British standard, .925.	Equivalent value of a fine ounce with exchange at par, \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce, based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1890.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
July .....	50½	47½	49.201	\$1.07854	\$4.8852	\$1.08367	\$1.08942
August .....	54½	50½	52.707	1.15540	4.8718	1.15643	1.16995
September .....	54½	50	53.123	1.16452	4.8504	1.15946	1.16560
October .....	51½	48½	49.708	1.08966	4.8599	1.08821	1.10315
November .....	49½	45	47.305	1.03698	4.8615	1.03404	1.04022
December .....	49½	47½	48.135	1.05518	4.8388	1.04939	1.05606
1891.							
January .....	48½	46½	47.9399	1.05085	4.8637	1.05034	1.0556
February .....	46½	44½	45.547	.99844	4.8772	1.00202	1.00521
March .....	45½	44½	44.928	.98487	4.8836	.98854	.99074
April .....	45	43½	44.528	.97610	4.8849	.99453	.98015
May .....	45½	44½	44.481	.97507	4.8840	.97805	.98355
June .....	46	44½	44.973	.98586	4.8861	.98924	.99557
Average .....			47.7146	1.04195	4.87059	1.047801	1.052935

HIGHEST, LOWEST, AND AVERAGE PRICE OF SILVER BULLION, AND VALUE OF A FINE OUNCE, EACH MONTH DURING THE CALENDAR YEAR 1890.

Months.	Highest.	Lowest.	Average price per ounce, British standard .925.	Equivalent value of a fine ounce with exchange at par \$4.8665.	Average monthly price at New York of exchange on London.	Equivalent value of a fine ounce, based on average monthly price and average rate of exchange.	Average monthly New York price of fine bar silver.
1890.	<i>Pence.</i>	<i>Pence.</i>	<i>Pence.</i>				
January .....	44½	44½	44.502	\$0.97554	\$4.8612	\$0.97448	\$0.97510
February .....	44½	43½	44.042	.96545	4.8674	.96582	.96668
March .....	44½	43½	43.908	.96251	4.8550	.96025	.96149
April .....	48	43½	45.451	.99634	4.8722	.99747	1.00538
May .....	47½	46	46.971	1.02966	4.8596	1.02862	1.04890
June .....	49	46½	47.727	1.04623	4.8737	1.04780	1.05750
July .....	50½	47½	49.201	1.07854	4.8852	1.08367	1.08942
August .....	54½	50½	52.707	1.15540	4.8718	1.15643	1.16995
September .....	54½	50	53.123	1.16452	4.8504	1.15946	1.16560
October .....	51½	48½	49.708	1.08966	4.8599	1.08821	1.10315
November .....	49½	45	47.305	1.03698	4.8615	1.03404	1.04022
December .....	49½	47½	48.135	1.05518	4.8388	1.04939	1.05606
Average .....			47½	1.04633+	4.8631—	1.04547	1.05320—

At the lowest price of silver during the fiscal year the value of the silver contained in a silver dollar was \$0.75; at the highest price, \$0.936; at the average price, \$0.814.

The price of silver at the date of the passage of the act of February 28, 1878, which remonetized the silver dollar, and required the purchase and coinage monthly of not less than \$2,000,000 nor more than \$4,000,000 worth of silver, was 55 pence, equivalent to \$1.205 per fine ounce, at which price the commercial value of the silver in the silver dollar was \$0.93½.

From that date the decline was, with some slight intermissions, uniform until May 19, 1888, when silver reached its lowest price, 41½ pence (\$0.912), at which price the commercial value of the silver in the dollar was \$0.705.

The commercial value of the pure silver contained in the silver dollar has been annually since 1873, at the average price of each year, as follows:

BULLION VALUE OF THE SILVER DOLLAR, 1873-1890.

Calendar years.	Average price.	Calendar year.	Average price.
1873.....	\$1.004	1882.....	\$0.878
1874.....	.988	1883.....	.858
1875.....	.964	1884.....	.861
1876.....	.894	1885.....	.823
1877.....	.929	1886.....	.769
1878.....	.891	1887.....	.758
1879.....	.868	1888.....	.727
1880.....	.886	1889.....	.724
1881.....	.881	1890.....	.809

The following table exhibits the value of the pure silver in a silver dollar, reckoned at the commercial price of silver bullion from \$0.90 to \$1.2929 (parity of our coining rate) per fine ounce:

VALUE OF THE SILVER IN A SILVER DOLLAR, RECKONED AT THE COMMERCIAL PRICE OF SILVER BULLION, FROM 90 CENTS TO \$1.2929 (PARITY) PER FINE OUNCE.

Price of silver per fine ounce.	Value of the pure silver in a silver dollar.	Price of silver per fine ounce.	Value of the pure silver in a silver dollar.	Price of silver per fine ounce.	Value of the pure silver in a silver dollar.
\$0.90	\$0.696	\$1.04	\$0.894	\$1.18	\$0.913
.91	.704	1.05	.812	1.19	.920
.92	.712	1.06	.820	1.20	.928
.93	.719	1.07	.828	1.21	.936
.94	.727	1.08	.835	1.22	.944
.95	.735	1.09	.843	1.23	.951
.96	.740	1.10	.851	1.24	.959
.97	.750	1.11	.859	1.25	.967
.98	.758	1.12	.866	1.26	.975
.99	.766	1.13	.874	1.27	.982
1.00	.773	1.14	.882	1.28	.990
1.01	.781	1.15	.889	1.29	.998
1.02	.789	1.16	.897	*1.2929	1.00
1.03	.797	1.17	.905		

\*Parity.

The exports of silver from London to India during the first nine months of the present calendar year, that is, from January 1, 1891, to October 8, 1891, were £3,093,626, against £6,591,156 in the same period of 1890, a falling off of £3,497,530 (\$17,020,730), over 50 per cent.

The exports of silver from London to India, China, and the Straits each year since 1881 have been as follows:

EXPORTS OF SILVER TO THE EAST.

Years.	India.	China.	Straits.	Total.
1881.....	\$12,375,612	\$3,898,860	\$3,577,729	\$19,852,201
1882.....	18,604,945	1,584,318	7,354,255	27,543,518
1883.....	18,040,140	4,212,574	11,189,631	33,442,345
1884.....	26,073,909	5,018,714	8,136,097	39,228,720
1885.....	30,913,667	3,160,315	3,108,146	37,182,128
1886.....	21,159,591	1,769,425	2,892,064	25,821,080
1887.....	19,798,328	1,427,179	2,766,946	23,992,453
1888.....	21,162,116	1,153,002	3,219,321	25,534,439
1889.....	28,392,786	2,731,861	8,181,141	39,305,788
1890.....	35,673,177	1,284,498	4,441,197	41,398,872
1891 (first nine months).....	15,032,258	670,857	6,896,526	22,599,641
Total.....	247,226,529	26,911,603	61,763,053	335,901,185



The net imports of silver into British India, and the amount of council bills sold, during the last seventeen English official years (ended March 31, of each year), have been as follows:

Years.	Net imports of silver.	Amount of council bills sold.	Years.	Net imports of silver.	Amount of council bills sold.
1874-'75 .....	\$22,580,560	\$52,760,715	1884-'85 .....	35,282,125	66,946,731
1875-'76 .....	7,543,075	60,294,052	1885-'86 .....	56,500,065	51,212,637
1876-'77 .....	35,038,800	61,784,106	1886-'87 .....	34,844,140	54,296,577
1877-'78 .....	71,440,220	49,319,325	1887-'88 .....	45,307,115	73,220,790
1878-'79 .....	19,320,005	67,880,692	1888-'89 .....	45,000,525	69,218,337
1879-'80 .....	38,299,355	74,271,598	1889-'90 .....	43,798,500	76,890,700
1880-'81 .....	18,930,685	74,163,888	1890-'91 .....	51,926,717	77,713,304
1881-'82 .....	26,181,770	89,604,086	Total .....	619,589,342	1,158,811,004
1882-'83 .....	36,401,420	73,584,015	Annual average	36,446,431	68,165,353
1883-'84 .....	31,194,265	85,649,451			

## DISTRIBUTION OF SILVER DOLLARS.

The number of silver dollars distributed from the mints during the last fiscal year was 13,208,794, an increase of 1,784,925 over the preceding fiscal year.

The distribution during the fiscal year, and the number of silver dollars in the mints at the commencement and close of the year, are exhibited in the following table:

Period.	Philadelphia.	San Francisco.	New Orleans.	Carson.	Total.
In mints July 1, 1890 .....	39,448,758	28,987,782	8,459,974	1,270,233	78,166,747
Coinage of the fiscal year .....	14,902,475	9,350,373	9,870,913	2,109,041	36,232,802
Total .....	54,351,233	38,338,155	18,330,887	3,379,274	114,399,549
In mints July 1, 1891 .....	51,163,675	36,362,220	19,884,500	2,880,360	101,290,755
Distributed from mints .....	3,187,558	1,975,935	7,446,387	498,914	13,108,794

## CIRCULATION OF SILVER DOLLARS.

The following comparative statement exhibits the total number of silver dollars coined, the number held by the Treasury for the redemption of certificates, the number held in excess of outstanding certificates, and the number in circulation, on November 1, of each of the last six years:

## COINAGE, OWNERSHIP, AND CIRCULATION OF SILVER DOLLARS.

Date.	Total coinage.	In the Treasury.		In circulation.
		Held for payment of certificates outstanding.	Held in excess of certificates outstanding.	
Nov. 1, 1886 .....	244,433,386	100,306,800	82,624,431	61,502,155
Nov. 1, 1887 .....	277,110,157	160,713,957	53,461,575	62,934,625
Nov. 1, 1888 .....	309,750,890	229,783,152	20,196,288	59,771,450
Nov. 1, 1889 .....	343,638,001	277,319,944	6,219,577	60,098,480
Nov. 1, 1890 .....	380,988,466	308,206,177	7,072,725	65,709,564
Nov. 1, 1891 .....	409,475,368	321,142,642	26,197,265	62,135,461

## SUBSIDIARY SILVER COINAGE.

The subsidiary silver coinage, during the last fiscal year, aggregated 18,560,371 pieces, of the nominal value of \$2,039,218.35, consisting of \$82,637.50 in half-dollars, \$195,118.75 in quarter-dollars, and \$1,761,462.10 in dimes.

Of this coinage, \$1,211,400 were manufactured from trade-dollar bullion and \$403.75 from purchased bullion.

As the act of March 3, 1891, directed that the trade-dollar bullion should be coined into silver dollars, whereas the act of March 3, 1887, providing for the redemption of the trade dollars, had left the recoinage into standard dollars or subsidiary coin discretionary with the Secretary, the use of this stock of silver for the coinage of subsidiary silver was discontinued.

Worn and uncurrent silver coin, mostly subsidiary pieces, were transferred from the Treasury to the mints for recoinage during the year of the nominal value of \$910,046.69.

Upon melting, these coins produced 692,575.67 ounces of standard silver, which would manufacture in subsidiary silver coins \$861,680.41, showing a loss of \$48,366.28, or about 5 per cent., of which sum \$19,851.55 was reimbursed the Treasury from the appropriation for recoinage of uncurrent gold and silver coin, contained in the sundry civil bill, approved August 30, 1890, and the balance, \$28,514.73, from the appropriation for recoinage contained in the act of March 3, 1891.

The stock of silver used for subsidiary coinage during the fiscal year is exhibited in the following table:

SILVER FOR SUBSIDIARY COINAGE, 1891.

Stock.	Mint at Philadelphia.		Mint at San Francisco.		Total.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Silver bullion on hand						
July 1, 1890	2,302,404.45	\$2,645,942.34			2,302,404.45	\$2,645,942.34
Uncurrent coins transferred from Treasury	522,245.57	649,761.21	170,330.10	\$211,919.20	692,575.67	861,680.41
Melted assay coins purchased	136.58	169.93			136.58	169.93
Total stock	2,824,786.60	3,295,873.48	170,330.10	211,919.20	2,995,116.70	3,507,792.68
Used in coinage, fiscal year 1891	1,468,691.70	1,734,864.67	170,330.10	211,919.20	1,639,021.80	1,946,783.87
Trade-dollar bullion withdrawn from this account (act March 3, 1891)	1,326,751.50	1,524,828.61			1,326,751.50	1,524,828.61
Silver bullion on hand June 30, 1891	29,343.40	36,180.20			29,343.40	36,180.20

The seigniorage on the subsidiary silver coinage during the year was \$92,434.48, derived as follows:

From trade dollars melted	\$92,374.42
From silver bullion purchased	60.06
Total	\$92,434.48

In my last annual report attention was directed to the large stock—\$19,545,362.71—of subsidiary silver coins in the Treasury of the United States, which, through abrasion or mutilation, were unfit for circulation, or else of denominations for which there was no popular demand, and a recommendation made that authority be given to recoin the same into such denominations of subsidiary coins as there was a demand for, and that the loss of metal incident to such recoinage be paid from the profits which had been made on silver coinage.

Such a provision was inserted by the House of Representatives of the Fifty-first Congress in the sundry civil act for 1892, but the provision was stricken out in the Senate, and in lieu thereof an appropriation of \$150,000 was made for "recoinage of the uncurrent fractional silver coins, abraded below the limit of tolerance, in the Treasury."

Under this liberal appropriation a large amount of uncurrent silver coins in the Treasury have been recoined into dimes and quarter-dollars, and such recoinage is still in progress.

The nominal value of the silver coins transferred from the Treasury to the mints for recoinage from July 1, 1890 to November 1, 1891, has been \$4,277,917.74, upon which the loss of metal, representing the abrasion from wear, has been \$134,676.10 or an average of about 3 per cent. The actual coinage of the same into new silver coins has aggregated \$3,226,414.60.

It was estimated from previous recoinages that the loss would be about 5 per cent, and that the appropriation of \$150,000 would enable the Department to recoin about \$3,000,000. By careful and economical work the loss has been reduced considerably below this figure, and it is believed that the present appropriation will recoin nearly \$5,000,000.

The beneficial results of this appropriation are shown by the fact that the amount of subsidiary silver coin in the Treasury at the commencement of the last fiscal year, all of which was classed in Treasury statements as an "asset not available," was \$22,805,225, while the amount in the Treasury at the present date (November 1, 1891) is \$15,196,379, a reduction of \$7,608,846.

In view of the importance of relieving the Treasury of this incubus of uncurrent coin, as well as to provide change money in an attractive and desirable form, I renew the recommendation made in my previous report that either a permanent annual appropriation for recoinages be made, or that authority be given to reimburse the Treasurer for the loss of metal incident to the recoinage of silver coins, from the large profits which have been made by the Government in the first instance in the manufacture and issue of such coins. It seems to me that instead of depending upon the caprice of Congress for small annual appropriations for recoinage, that a permanent appropriation would be eminently proper and desirable. If, however, this does not meet with favor at the hands of Congress, I most urgently recommend an immediate appropriation of \$100,000 for continuing the recoinage of uncurrent silver coins in the Treasury.

#### TRADE-DOLLAR RECOINAGE.

The total number of trade dollars redeemed under the provisions of the act of March 3, 1887, was 7,689,036, containing 6,687,690.61 standard ounces of silver, of the coining value in silver dollars of \$7,782,040. From this there were coined up to the close of the fiscal year 1891, \$2,889,011 in subsidiary silver coins, containing 2,322,042.62 standard ounces, costing \$2,668,654.88. In addition there was transferred from

trade dollars remelted at the San Francisco mint to silver dollar bullion, 16.97 standard ounces, costing \$19.51, making the total disposed of up to June 1, 1891, 2,322,059.59 standard ounces, costing \$2,668,674.39, leaving on hand 4,365,631.12 standard ounces, costing \$5,020,361.61.

Of this amount there were stored, at the Philadelphia mint, 1,326,751.51 standard ounces, costing \$1,524,828.61, and, at the New Orleans, mint 3,038,879.61 standard ounces, costing \$3,495,533.

The act of March 3, 1891, directed the "Secretary of the Treasury shall, as soon as practicable, coin into standard silver dollars the trade-dollar bullion and trade dollars now in the Treasury, the expense thereof to be charged to the silver profit fund."

As soon as the mandatory coinage of silver dollars required by the act of July 14, 1890, ceased by limitation of law, the conversion of the trade-dollar bullion into standard silver dollars was commenced at the mints at Philadelphia and New Orleans.

The total number of silver dollars coined from trade-dollar bullion to November 1, 1891, has been \$3,260,100, upon which seignorage has been \$40,834.19. The coinage of trade-dollar bullion into standard silver dollars will be completed during the present calendar year.

The number of trade dollars redeemed under the act of March 3, 1887, the amount used in the subsidiary silver coinage to the close of the fiscal year ending June 30, 1891, and the uncoined balance on hand are exhibited in the following table:

#### TRADE DOLLARS RECOINED INTO SUBSIDIARY SILVER COIN.

Institutions.	1887.		1888.		1889.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Trade dollars redeemed at Treasury and subtreasuries and transferred to—						
Mint at Philadelphia..	2,475,462.00	\$2,844,813.00	506,702.00 *1,626.90	\$582,556.00 1,871.00		
Mint at San Francisco.	524,636.70	603,000.00	140,383.50	161,263.00		
Assay office at New York .....	†2,781,877.21	3,200,000.00	257,002.40	295,533.00		
Total .....	5,781,975.91	6,647,813.00	905,714.80	1,041,223.00		
Recoined—						
Mint at Philadelphia..	206,563.75	237,386.32	338,378.75	388,897.88	131,200.37	\$150,787.90
Mint at San Francisco.	40,187.50	46,190.18	409,848.45	471,007.25	214,967.28	247,046.06
Mint at New Orleans..						
Transferred to silver-dollar bullion account, San Francisco					16.97	19.51
Total recoined .....	246,751.25	283,576.50	748,227.20	859,905.13	346,184.62	397,853.47

## TRADE DOLLARS RECOINED INTO SUBSIDIARY SILVER COIN—Continued.

Institutions.	1890.		1891.		Total.	
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.
Trade dollars redeemed at Treasury and subtreasuries and transferred to—						
Mint at Philadelphia.....					2,983,790.90	\$3,429,240.00
Mint at San Francisco.....					665,020.20	764,263.00
Assay office at New York.....					*3,038,879.61	3,495,533.00
Total.....					6,687,690.71	7,689,036.00
Recoined—						
Mint at Philadelphia.....	7,233.75	\$8,313.71	973,662.77	\$1,119,025.58	1,657,039.39	1,904,411.39
Mint at San Francisco.....					665,003.23	764,243.49
Mint at New Orleans.....						
Transferred to silver-dollar bullion account, San Francisco.....					16.97	19.51
Total recoined.....	7,233.75	8,313.71	973,662.77	1,119,025.58	2,322,059.59	2,668,674.39
Uncoined June 1, 1891—						
Mint at Philadelphia.....					1,326,751.51	1,524,828.61
Mint at New Orleans.....					3,038,879.61	3,495,533.00
Total.....					4,365,631.12	5,020,361.61

\* Transferred from mint at New Orleans.

† Transferred to the mint at New Orleans.

The following table exhibits the amount of trade-dollar bullion coined, the cost of same, number of dollars coined therefrom and the seigniorage thereon, under act of March 3, 1891, at the mints at Philadelphia and New Orleans, to November 1, 1891:

## COINAGE OF SILVER DOLLARS FROM TRADE-DOLLAR BULLION.

## MINT AT PHILADELPHIA.

Months.	Coined.		Sold in sweeps.		Total employment.		Dollars coined.	Seigniorage.
	Standard ounces.	Cost.	Standard ounces.	Cost.	Standard ounces.	Cost.		
1891.								
June.....								
July.....	300,781.25	\$345,686.33			300,781.25	\$345,686.33	\$350,000	\$4,313.67
August.....	429,687.50	493,837.61			429,687.50	493,837.61	500,000	6,162.39
September.....	171,960.94	197,633.81			171,960.94	197,633.81	200,100	2,466.19
October.....	214,843.75	246,918.80			214,843.75	246,918.80	250,000	3,081.20
Total.....	1,117,273.44	1,284,076.55			1,117,273.44	1,284,076.55	1,300,100	16,023.45

## MINT AT NEW ORLEANS.

1891.								
June.....	171,875.00	\$197,702.71			171,875.00	\$197,702.71	\$200,000	\$2,297.29
July.....	429,687.50	494,256.77			429,687.50	494,256.77	500,000	5,743.23
August.....	481,250.00	553,567.58			481,250.00	553,567.58	560,000	6,432.42
September.....	343,750.00	395,405.42	570.19	\$655.87	344,320.19	396,061.29	400,000	4,594.58
October.....	429,687.50	494,256.78			429,687.50	494,256.78	500,000	5,743.22
Total.....	1,856,250.00	2,135,189.26	570.19	655.87	1,856,820.19	2,135,845.13	2,160,000	24,810.74
Grand total.....	2,973,523.44	3,429,265.81	570.19	655.87	2,974,093.63	3,419,921.68	3,460,100	40,834.19

## SEIGNIORAGE ON SILVER.

The balance of silver profits on hand, at the four coinage mints, at the commencement of the fiscal year, was \$302,659.51.

The seigniorage on the coinage of silver dollars during the fiscal year aggregated \$6,221,333.42, and on subsidiary silver coinage \$92,434.48, a total of \$6,313,767.90.

From the gross seigniorage there was paid for the transportation of silver coins the sum of \$52,904.16, and for reimbursement of wastage and loss on sale of sweeps \$6,530.90, a total of \$59,435.06, leaving as the net seigniorage for the year the sum of \$6,254,332.84.

The total amount of seigniorage covered into the Treasury during the fiscal year aggregated \$6,404,677, leaving on hand in the coinage mints at the close of the year the sum of \$152,315.35.

The net profit on the coinage of silver during the thirteen years ended June 30, 1891, including the balance in the coinage mints on July 1, 1878, has aggregated \$71,952,390.25.

In the Appendix will be found the usual tables showing the seigniorage on the coinage of silver dollars and subsidiary silver separately, and the distribution of the profits.

A table will also be found exhibiting the expenditures from silver profits on account of distribution of silver coins.

## MINOR COINAGE.

During the fiscal year 63,340,550 minor coin pieces were struck at the mint at Philadelphia, of the face value of \$1,166,936.50, as follows :

## MINOR COINAGE, 1891.

Denominations.	Pieces.	Value.
Five-cent nickel .....	13, 338, 275	\$666, 913. 75
One-cent bronze.....	50, 002, 275	500, 022. 75
Total.....	63, 340, 550	1, 166, 936. 50

The amount and cost of blanks purchased for minor coinage during the year was as follows :

Blanks purchased.	Pounds avoirdupois.	Cost.
One-cent bronze blanks .....	339, 500	\$67, 696. 80
Five-cent nickel blanks.....	143, 000	46, 444. 20
Total .....	482, 500	114, 140. 50

The demand for minor coins has been pressing, taxing to the utmost the capacity of the mint at Philadelphia, but there has been no delay upon the part of the mint in supplying such coins. The blanks used in the manufacture of these pieces were purchased, ready for striking, under contract, the rate paid being \$0.1995 per pound for the one-cent blanks and \$0.3194 for the five-cent nickels.

No recoinage of minor coinage metal was executed during the year.

The accompanying statement shows the balance of coinage metal on hand at the commencement of the year, the amount transferred, and the cost of metal necessary to recoin the same and the loss in melting

## MINOR COINAGE METAL.

Character.	Amount.
Balance on hand July 1, 1890.....	\$28,012.46
Transferred to mint by Treasurer of United States.....	34,049.00
In order to make the proper alloy for the recoinage of the 1-cent nickel coins into 5-cent nickel coins, it was necessary to add new nickel, costing.....	334.21
In order to make the proper alloy for the recoinage of the old copper cents into bronze 1-cent coins, it was necessary to add tin and zinc, costing.....	10.12
In order to recoin the 3-cent nickel coins into 5-cent nickel coins it was necessary to add metal of the same alloy, costing.....	255.76
Making the total amount available for recoinage.....	62,661.55
Deduct from same wastage for the year.....	1,186.71
Leaving the net amount available, at the close of the year, June 30, 1891, for recoinage, to be.....	61,474.84

The following table exhibits the distribution of minor coins during the fiscal year 1891:

## MINOR COINS DISTRIBUTED FROM THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1891.

State or Territory.	5-cent nickel.	1-cent bronze.	State or Territory.	5-cent nickel.	1-cent bronze.
Alabama.....	\$9,375	\$1,890	Nebraska.....	\$14,395	\$5,819
Arizona.....	540	60	New Hampshire.....	4,525	3,785
Arkansas.....	2,120	240	New Jersey.....	22,290	16,345
California.....	10,440	760	New Mexico Territory.....	940	.....
Colorado.....	5,345	1,040	New York.....	82,195	105,630
Connecticut.....	14,450	8,980	North Carolina.....	11,445	4,760
Delaware.....	4,450	2,940	North Dakota.....	650	650
District of Columbia.....	100	340	Ohio.....	43,610	30,460
Florida.....	4,560	1,410	Oklahoma Territory.....	220	20
Georgia.....	17,975	7,325	Oregon.....	4,810	100
Idaho.....	140	.....	Pennsylvania.....	86,680	48,060
Illinois.....	86,125	68,950	Rhode Island.....	9,300	9,450
Indian Territory.....	220	.....	South Carolina.....	11,100	3,090
Indiana.....	18,685	12,165	South Dakota.....	1,985	1,045
Iowa.....	31,700	14,050	Tennessee.....	14,920	4,740
Kansas.....	10,725	7,870	Texas.....	36,965	1,300
Kentucky.....	29,755	9,630	Utah Territory.....	1,960	25
Louisiana.....	13,180	80	Vermont.....	3,720	2,800
Maine.....	4,340	4,030	Virginia.....	21,320	7,400
Maryland.....	11,875	5,745	Washington.....	8,405	395
Massachusetts.....	37,590	36,020	West Virginia.....	4,610	2,100
Michigan.....	25,480	17,310	Wisconsin.....	22,175	17,290
Minnesota.....	10,875	12,325	Wyoming.....	500	.....
Mississippi.....	2,970	345	Total.....	\$789,150	\$488,874
Missouri.....	22,475	9,000			
Montana.....	4,940	1,105			

The several types and denominations of minor coins issued by the Philadelphia Mint since its establishment, the amount remelted by the mint, and the amount apparently outstanding June 30, 1891, are set forth in the following table:

Denominations.	Coined.	Remelted.	Outstanding June 30, 1891.
Copper cents.....	\$1,562,387.44	\$376,300.44	\$1,186,587.10
Copper half-cents*.....	39,926.11		
Copper nickel cents.....	2,007,720.00	763,782.78	1,243,937.22
Bronze cents.....	6,172,897.17	39,871.73	6,133,085.44
Bronze 2-cent pieces.....	912,020.00	318,926.82	593,093.18
Nickel 3-cent pieces.....	905,768.52	230,684.74	675,083.78
Nickel 5-cent pieces.....	11,545,224.55	111,145.60	11,430,483.95
Total.....	23,146,443.79	1,840,712.11	21,262,270.67

\* There is no record of the melting of any old copper half-cents, but it is believed that few, if any, are in circulation.

#### APPROPRIATIONS AND EXPENDITURES.

The amounts specifically appropriated by Congress for the support of the mints and assay offices of the United States for the fiscal year ended June 30, 1891, aggregated \$1,030,351.50, against \$1,094,650 appropriated for the preceding fiscal year.

From specific appropriations there was expended \$1,022,806.28, leaving unexpended \$7,545.22.

In addition, there was expended at the four coinage mints from the general appropriations contained in the act of February 28, 1878, and July 14, 1890, the sum of \$312,191.72.

There was also expended from the latter appropriations at the Treasury Department the sum of \$912 for cablegrams from London giving the daily price of silver.

The total expenditures, therefore, for the mint service for the last fiscal year aggregated \$1,335,910.

The appropriations and expenditures for the mint service, exclusive of the amount paid by the Treasury Department for cablegrams, are exhibited in the following table:

#### APPROPRIATIONS AND EXPENDITURES, 1891.

##### APPROPRIATIONS.

Institutions.	Salaries.	Wages.	Contingent.	Appropriation for the coinage of the standard silver dollar, act February 28, 1878.	Appropriation for the coinage of silver bullion, act July 14, 1890.	Total.
<b>MINTS.</b>						
Philadelphia.....	\$41,550.00	\$293,000.00	\$80,000.00			\$414,550.00
San Francisco.....	41,100.00	170,000.00	40,000.00			251,100.00
Carson.....	29,550.00	30,000.00	12,500.00			72,050.00
New Orleans.....	31,950.00	74,000.00	35,000.00			140,950.00
<b>ASSAY OFFICES.</b>						
New York.....	39,250.00	25,000.00	10,000.00			74,250.00
Denver.....	10,950.00	13,750.00	6,000.00			30,700.00
Helena.....	7,700.00	12,701.50	5,000.00			25,401.50
Boisé City.....	3,200.00		7,500.00			10,700.00
Charlotte.....	2,750.00		2,000.00			4,750.00
St. Louis.....	3,500.00		2,400.00			5,900.00
Total.....	211,500.00	618,451.50	200,400.00			1,030,351.50



## APPROPRIATIONS AND EXPENDITURES, 1891—Continued.

## EXPENDITURES.

Institutions.	Salaries.	Wages.	Contingent.	Appropriation for the coinage of the standard silver dollar, act February 28, 1878.	Appropriation for the coinage of silver bullion, act July 14, 1890.	Total.
<b>MINTS.</b>						
Philadelphia.....	\$41,364.56	\$292,987.02	\$79,790.27	\$11,682.84	\$126,519.20	\$552,343.89
San Francisco.....	41,100.00	169,987.88	39,430.39	204.60	48,862.44	299,585.31
Carson.....	29,550.00	30,000.00	11,905.28	33,103.76	30,397.65	134,956.69
New Orleans.....	31,908.77	73,993.21	33,840.55	39,609.70	21,811.53	201,163.76
<b>ASSAY OFFICES.</b>						
New York.....	39,250.00	24,636.75	10,000.00			73,886.75
Denver.....	10,950.00	13,706.25	2,431.48			27,087.73
Helena.....	7,571.75	12,587.00	4,478.07			24,636.82
Boisé City.....	3,200.00		7,487.90			10,687.90
Charlotte.....	2,750.00		1,999.76			4,749.76
St. Louis.....	3,500.00		2,399.39			5,899.39
Total.....	211,145.08	617,898.11	193,763.09	84,600.90	227,590.82	1,334,993.00

The unexpended balances of appropriations for the fiscal year 1891 are shown in detail in the following table:

## UNEXPENDED BALANCES OF APPROPRIATIONS, FISCAL YEAR 1891.

Institutions.	Salaries.	Wages.	Contingent expenses.	Total.
<b>MINTS.</b>				
Philadelphia.....	\$185.44	\$12.98	\$209.73	\$408.15
San Francisco.....		12.12	569.61	581.73
Carson.....			594.72	594.72
New Orleans.....	41.23	6.79	1,159.45	1,207.47
<b>ASSAY OFFICES.</b>				
New York.....		363.25		363.25
Denver.....		43.75	3,568.52	3,612.27
Helena.....	128.25	114.50	521.93	764.68
Boisé City.....			12.10	12.10
Charlotte.....			.24	.24
St. Louis.....			.61	.61
Total.....	354.92	553.39	6,636.91	7,545.22

The expenses of the office of the Director of the Mint, embracing the salaries of the Director and clerical force, the examination of mints and assay offices, the purchase of books and periodicals, the maintenance of the laboratory, the expenses of collecting and compiling the statistics of the precious metals, and all incidental and contingent expenses, aggregated \$34,636.90, leaving unexpended of appropriations for these purposes \$2,073.10.

The appropriations and expenditures were as follows:

APPROPRIATIONS AND EXPENSES OF THE OFFICE OF THE DIRECTOR OF THE MINT  
FOR THE FISCAL YEAR 1891.

Purposes for which appropriated.	Appropriated.	Expended.	Unexpended.
Salaries.....	\$28,960.00	\$28,164.08	\$795.92
Examination of mints.....	2,500.00	1,560.18	939.82
Mining statistics.....	4,000.00	3,696.95	303.05
Laboratory.....	750.00	723.00	27.00
Books, pamphlets, and incidental expenses.....	500.00	492.69	7.31
Total.....	36,710.00	34,636.90	2,073.10

The appropriations made for the support of the mints and assay offices for the fiscal year to end June 30, 1892, are as follows:

APPROPRIATIONS FOR MINTS AND ASSAY OFFICES, 1892.

Institutions.	Salaries.	Wages of workmen.	Contingent expenses.	Total.
MINTS.				
Philadelphia.....	\$41,550.00	\$293,000.00	\$80,000.00	\$414,550.00
San Francisco.....	41,100.00	170,000.00	40,000.00	251,100.00
Carson.....	29,550.00	60,000.00	25,000.00	114,550.00
New Orleans.....	31,950.00	74,000.00	35,000.00	140,950.00
ASSAY OFFICES.				
New York.....	39,250.00	30,000.00	10,000.00	79,250.00
Denver.....	10,950.00	13,750.00	6,000.00	30,700.00
Helena.....	7,700.00	12,700.00	5,000.00	25,400.00
Boisé City.....	3,200.00	.....	9,000.00	12,200.00
Charlotte.....	2,750.00	.....	2,500.00	5,250.00
St. Louis.....	3,500.00	.....	2,400.00	5,900.00
Total.....	211,500.00	653,450.00	214,900.00	1,079,850.00

On the 28th of September, 1891, I had the honor to submit for your consideration estimates of appropriations required for the support of the mint service for the fiscal year ended June 30, 1893.

These estimates, including the usual appropriation for "freight on bullion and coin," aggregated \$1,126,711.50, against appropriations for the same purposes for the current fiscal year aggregating \$1,126,761.50, a slight reduction.

EARNINGS AND EXPENSES OF THE REFINERIES OF THE COINAGE  
MINTS AND ASSAY OFFICE AT NEW YORK.

The amount collected from depositors during the fiscal year 1891 at the coinage mints and assay office at New York, as charges for parting and refining bullion, was \$199,946.79.

The law requires that the charges collected of depositors shall be used to defray the expenses of the operations of the refinery.

The total amount expended was \$215,767.63.

There was realized, however, during the year, from the sale of by-products from the refinery (blue vitriol and spent acid) the sum of \$19,480.42.

a legitimate gain to the refinery, which gains prior to the fiscal year 1885 were used in offsetting payments for acids.

Since that date, under a decision of the First Comptroller, the proceeds of the sale of blue vitriol and spent acids, the by-products of the acid refinery, have not been available for reducing the expenses of the refinery, but are covered into the Treasury as a miscellaneous receipt.

Deducting from the gross expenditures the amount realized from the sale of these by-products, the *net* expenditures for parting and refining bullion were \$196,287.14, or \$3,659.65 less than the charges collected.

In my fiscal report attention was directed to the advisability of changing existing law, as construed by the accounting officers of the Department, so as to permit the use of moneys arising from the sale of refinery by-products in reducing the expenses of the refineries.

The purpose of the law was to make the refineries self-supporting, and this purpose is partly defeated by diverting legitimate gains, which in any metallurgical establishment would be used to offset losses and expenses.

Under a separate heading in this report I invite attention to the propriety and advisability of changing the law in this respect.

The total receipts for parting and refining bullion since July 1, 1876, the date at which the refineries were made self-supporting, have exceeded the *gross* expenditures for the same period by the sum of \$114,727.02, the latter amount standing to the credit of the appropriation for parting and refining bullion on July 1, 1891.

The receipts and expenses of the refineries for the fiscal year 1891 are exhibited in the following table:

CHARGES COLLECTED AND EXPENDITURES FOR PARTING AND REFINING BULLION, 1891.

Institutions.	Charges collected.	Gross expenditures.	Net expenditures.
Mint at Philadelphia .....	\$18,510.74	\$19,419.83	\$19,419.83
Mint at San Francisco .....	49,492.63	64,987.08	63,916.40
Mint at Carson .....	37,960.28	35,735.92	31,661.92
Mint at New Orleans .....	772.17	312.70	312.63
Assay office at New York .....	93,210.97	95,312.10	80,976.26
Total .....	199,946.79	215,767.63	196,287.14

#### EARNINGS AND EXPENSES OF THE MINTS AND ASSAY OFFICES.

The total earnings of the mints and assay offices during the last fiscal year aggregated \$7,650,529.62, of which \$6,221,333.42 arose from seigniorage on the coinage of silver dollars, \$92,434.48 from seigniorage on subsidiary silver coins, and \$1,050,144.31 from seigniorage on minor coinage.

The remainder of the earnings were derived from charges collected from deposits, profits on the sale of medals and proof coins, from surplus bullion returned by the operative officers and recovered from the deposit melting room, and from the sale of old material and by-products.

The total expenditures and losses of all kinds, including the entire expenses for the support of the mints and assay offices and the acid refineries, the wastage of the operative departments and losses on the sale of sweeps, the expenses of distributing silver dollars, subsidiary

silver, and minor coins, aggregated \$1,661,139.83, leaving a net profit of earnings over expenditures for the fiscal year of **\$5,989,389.79**.

In the appendix will be found the usual table exhibiting in detail the earnings and expenditures under each classification and at each institution.

### CLASSIFIED STATEMENT OF EXPENDITURES.

The following table exhibits the expenditures for the different classes of supplies (as well as for salaries and wages) at the institutions comprising the mint service during the fiscal year 1891, the expenses of the acid refineries being separated from the ordinary expenses of the mints.

#### STATEMENT OF EXPENDITURES FOR SUPPLIES AT THE MINTS AND ASSAY OFFICES OF THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1891.

Supplies.	Ordinary.	Refinery.	Total.
Acids.....	\$1,965.09	\$47,272.86	\$49,237.95
Advertising.....	348.33		348.33
Adjusting and repair of balances.....	233.00		233.00
Assayer's materials.....	1,239.83		1,239.83
Barrels and tierces.....		1,037.45	1,037.45
Belting.....	1,016.55	36.87	1,053.42
Brick, fire.....		228.52	228.52
Bullion balance.....	1,800.00		1,800.00
Charcoal.....	5,650.66	2,195.16	7,845.82
Chemicals.....	5,242.38	435.40	5,677.78
Coal.....	17,858.49	8,129.86	25,988.35
Coke.....	5,568.62	279.53	5,848.15
Copper.....	27,841.00	16,258.91	44,099.91
Crucibles.....	6,654.86	3,440.48	10,095.34
Dry goods.....	2,111.18	1,726.94	3,838.12
Electric motor.....	865.15		865.15
Flags.....	10.00		10.00
Fluxes.....	137.80	2,736.66	2,874.46
Freight and drayage.....	3,484.79	2,503.35	5,988.14
Gas and electric lighting.....	15,508.18	2,005.12	17,513.30
Gas furnaces.....	112.50	347.50	460.00
Gloves and gauntlets.....	10,026.53	834.90	10,861.43
Hardware.....	4,555.66	1,689.31	6,244.97
Ice.....	3,246.92	325.53	3,572.45
Iron and steel.....	1,733.61	127.14	1,860.75
Labor and repairs.....	10,745.20	3,953.29	14,698.49
Loss on sale of sweeps.....	534.26	674.96	1,209.22
Lumber.....	3,438.22	946.52	4,384.74
Machinery and appliances.....	21,729.91	755.01	22,484.92
Metal work and castings.....	4,781.39	1,409.68	6,191.07
Oils.....	1,836.29	352.35	2,188.64
Rent.....	480.00		480.00
Salt.....	7.05	681.71	688.76
Sewing.....	2,573.37	985.65	3,559.02
Stationery, printing, and binding.....	2,110.69		2,110.69
Steam.....	862.69	6,815.51	7,678.20
Sundries.....	42,066.92	1,917.94	44,584.86
Telegraphing and telephone service.....	441.42		441.42
Tools.....	329.81		329.81

## STATEMENT OF EXPENDITURES FOR SUPPLIES AT THE MINTS AND ASSAY OFFICES OF THE UNITED STATES, ETC.—Continued.

Supplies.	Ordinary.	Refinery.	Total.
Water .....	\$4,313.34	\$700.25	\$5,013.59
Washing .....	1,460.31	60.00	1,520.31
Wood .....	15,117.14	976.68	16,093.82
Zinc .....		3,784.61	3,784.61
Lead .....	236.64	855.02	1,091.66
Total .....	230,875.78	116,480.67	347,356.45
Salaries .....	211,145.08		211,145.08
Wages of workmen .....	892,977.14	99,286.96	992,264.10
Aggregate .....	1,334,998.00	215,767.63	1,550,765.63

## MOVEMENT OF GOLD FROM THE UNITED STATES.

In the report of this Bureau for the fiscal year 1889, attention was directed to the heavy export of gold from the United States, commencing in May, 1888, and continuing, with some interruption, to the end of July, 1889, aggregating \$61,435,989.

In considering this movement it was mentioned that in addition to the bars consigned directly to France, the bulk of the other gold shipments were intended for the Bank of France, and the causes which seemed to operate in producing this drain of gold were enumerated, among others the large expenditures by Americans at the Paris Exposition.

In the summer of 1890 a movement of gold from this country occurred, which, while by no means as serious in amount as its predecessor, was somewhat remarkable as a monetary transaction, considering the low rate of sight sterling exchange which obtained during the period.

This movement aggregated in a period of less than two months the sum of \$15,672,982.

In February of the present year another movement of gold to Europe commenced which did not cease until near the close of July, exceeding in amount the exports of the fiscal year 1889, and causing by far the most serious loss of gold which this country has sustained for many years.

The total amount exported from the port of New York was \$70,223,494.31.

The following table, which has been prepared with great care and research by the superintendent of the assay office at New York, exhibits the dates and value of the shipments, the names of the shippers, and the destination of the specie, and prevailing rates of sterling exchange:

## GOLD BARS AND GOLD COIN SHIPPED FROM THE PORT OF NEW YORK TO EUROPE FROM FEBRUARY 13 TO JULY 24, 1891.

Date.	Name of shipper.	Value.	Rate of exchange.	Destination.
UNITED STATES ASSAY OFFICE BARS.				
Feb. 13	Lazard Frères .....	\$1,027,378.57	\$4.88-4.88½	Germany.
13	Heidelbach, Ickelheimer & Co. ....	762,709.13	4.88-4.88½	Do.
20	do .....	601,830.72	4.87-4.87½	Do.
27	do .....	602,611.48	4.87-4.87½	Do.
Mar. 5	do .....	601,622.41	4.88½	Do.
	Total United States Assay Office bars ...	3,596,152.31		

GOLD BARS AND GOLD COIN SHIPPED FROM THE PORT OF NEW YORK TO EUROPE,  
ETC.—Continued.

Date.	Name of shipper.	Value.	Rate of exchange.	Destination.
UNITED STATES COIN.				
Mar. 21	Lazard Frères .....	\$500,005.00	4.88½	France.
	do .....	1,000,000.00	4.88½	Germany.
21	Heidelberg, Ickelheimer & Co .....	1,278,000.00	4.88½	Do.
27	Lazard Frères .....	700,000.00	4.88½-4.88½	France.
Apr. 4	do .....	800,000.00	4.88½	Do.
4	Ladenburg, Thalman & Co .....	500,000.00	4.88½	Germany.
8	Heidelberg, Ickelheimer & Co .....	1,001,500.00	4.88½-4.88½	Do.
8	A. Belmont & Co .....	300,000.00	4.88½-4.88½	Do.
11	Ladenburg, Thalman & Co .....	500,000.00	4.88½	Do.
11	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½	Do.
11	L. Von Hoffmann & Co .....	500,000.00	4.88½	Do.
11	Kidder, Peabody & Co .....	250,000.00	4.88½	Do.
11	Lazard Frères .....	500,000.00	4.88½	Do.
11	do .....	500,000.00	4.88½	France.
18	Ladenburg, Thalman & Co .....	500,000.00	4.88½	Germany.
18	L. Von Hoffman & Co .....	500,000.00	4.88½	Do.
18	Heidelberg, Ickelheimer & Co .....	100,000.00	4.88½	Do.
18	Kidder, Peabody & Co .....	1,000,000.00	4.88½	Do.
18	Lazard Frères .....	1,150,000.00	4.88½	France.
25	L. Von Hoffman & Co .....	500,000.00	4.88½	Germany.
25	A. Belmont & Co .....	500,000.00	4.88½	Do.
25	Kidder, Peabody & Co .....	500,000.00	4.88½	Do.
28	Lazard Frères .....	1,800,000.00	4.89	France.
29	do .....	700,000.00	4.89	England.
29	L. Von Hoffman & Co .....	500,000.00	4.89	Do.
29	Kessler & Co .....	250,000.00	4.89	Do.
29	Heidelberg Ickelheimer & Co .....	500,000.00	4.89	Do.
29	A. Belmont & Co .....	500,000.00	4.89	Do.
May 2	Lazard Frères .....	500,000.00	4.88½	Do.
2	do .....	1,400,000.00	4.88½	France.
6	Baring, Magoun & Co .....	1,000,000.00	4.88½-4.89	England.
6	A. Belmont & Co .....	500,000.00	4.88½-4.89	Do.
6	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½-4.89	Do.
6	Lazard Frères .....	650,000.00	4.88½-4.89	Do.
6	L. Von Hoffman & Co .....	500,000.00	4.88½-4.89	Do.
9	Baring, Magoun & Co .....	600,000.00	4.88½	Do.
9	A. Belmont & Co .....	500,000.00	4.88½	Do.
9	L. Von Hoffman & Co .....	500,000.00	4.88½	Do.
9	Kuhn, Loeb & Co .....	500,000.00	4.88½	Do.
9	Lazard Frères .....	500,000.00	4.88½	Do.
9	do .....	1,150,000.00	4.88½	France.
12	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½	England.
13	do .....	500,000.00	4.88½-4.88½	Do.
13	Lazard Frères .....	750,000.00	4.88½-4.88½	Do.
14	do .....	750,000.00	4.88	Do.
14	L. Von Hoffman & Co .....	1,000,000.00	4.88	Do.
14	Ladenburg, Thalmann & Co .....	500,000.00	4.88	Do.
14	do .....	500,000.00	4.88½	Do.
16	Lazard Frères .....	1,250,000.00	4.88½	Do.
16	L. Von Hoffmann & Co .....	1,000,000.00	4.88½	Do.
16	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½	Do.
16	do .....	500,000.00	5.88½	France.
20	Baring, Magoun & Co .....	1,000,000.00	4.87½	England.
20	Lazard Frères .....	750,000.00	4.87½	Do.

GOLD BARS AND GOLD COIN SHIPPED FROM THE PORT OF NEW YORK TO EUROPE,  
ETC.—Continued.

Date.	Name of shipper.	Value.	Date of exchange.	Destination.
UNITED STATES COIN—continued.				
May 20	Ladenburg, Thalmann & Co .....	\$500,000.00	4.87½	England.
20	Brown Bros. & Co .....	750,000.00	4.87½	Do.
20	L. Von Hoffman & Co .....	250,000.00	4.87½	Do.
20	Heidelberg, Ickelheimer & Co .....	970,000.00	4.87½	Do.
23	Baring, Magoun & Co .....	1,000,000.00	4.87½	Do.
23	L. Von Hoffman & Co .....	300,000.00	4.87½	Do.
23	Lazard Frères .....	1,000,000.00	4.87½	Do.
23	Heidelberg, Ickelheimer & Co .....	500,000.00	4.87½	France.
27	Kuhn, Loeb & Co .....	500,000.00	4.88½	England.
27	Baring, Magoun & Co .....	250,000.00	4.88½	Do.
27	Ladenburg, Thalmann & Co .....	500,000.00	4.88½	Do.
27	L. Von Hoffmann & Co .....	500,000.00	4.88½	Do.
30	.....do .....	350,000.00	4.88½-4.88½	Do.
30	Lazard Frères .....	750,000.00	4.88½-4.88½	Do.
30	.....do .....	1,250,000.00	4.88½-4.88½	France.
30	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½-4.88½	Do.
June 2	Lazard Frères .....	1,000,000.00	4.88½	England.
3	.....do .....	750,000.00	4.88½-4.88½	Do.
3	Baring, Magoun & Co .....	500,000.00	4.88½-4.88½	Do.
3	L. Von Hoffman & Co .....	500,000.00	4.88½-4.88½	Do.
3	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½-4.88½	Do.
4	.....do .....	600,000.00	4.88½	Do.
4	Kuhn, Loeb & Co .....	500,000.00	4.88½	Do.
6	.....do .....	500,000.00	4.87½	Do.
6	Lazard Frères .....	500,000.00	4.87½	Do.
6	.....do .....	1,000,000.00	4.87½	France.
9	A. Belmont & Co .....	500,000.00	4.87½	England.
19	Lazard Frères .....	1,250,000.00	4.88½-4.88½	Do.
19	.....do .....	1,250,000.00	4.88½-4.88½	France.
22	.....do .....	600,000.00	4.88½-4.88½	England.
24	Heidelberg, Ickelheimer & Co .....	500,000.00	4.88½	Germany.
26	.....do .....	500,000.00	4.88½-4.88½	Do.
26	L. Von Hoffmann & Co .....	750,000.00	4.88½-4.88½	Do.
26	Ladenburg, Thalmann & Co .....	750,000.00	4.88½-4.88½	Do.
26	Lazard Frères .....	1,000,000.00	4.88½-4.88½	England.
26	.....do .....	1,250,000.00	4.88½-4.88½	France.
30	.....do .....	500,000.00	4.88½	England.
30	Ladenburg, Thalmann & Co .....	500,000.00	4.88½	Germany.
July 1	Heidelberg, Ickelheimer & Co .....	200,000.00	4.87½-4.87½	Do.
3	Lazard Frères .....	500,000.00	4.87½-4.87½	England.
3	.....do .....	1,100,000.00	4.87½-4.87½	France.
6	.....do .....	500,000.00	4.87-4.87½	England.
17	Heidelberg, Ickelheimer & Co .....	300,000.00	4.86½-4.86½	Germany.
20	Lazard Frères .....	600,000.00	4.86½-4.87	England.
24	.....do .....	500,000.00	4.86½	Do.
24	.....do .....	1,000,000.00	4.86½	France.
Total coin .....		66,399,505.00		
Add United States Assay Office bars .....		3,596,152.31		
Total .....		69,995,657.31		
May —	Lazard Frères (Selby bars) .....	227,837.00		
Grand total .....		70,223,494.31		

An examination of the above table discloses the very singular fact that of this large amount all but \$9,300,000 was shipped when the rate of sterling exchange was below the point (about \$4.886) at which gold shipments can be made without loss. The movement, therefore, must have been artificially stimulated by banks and bankers in Europe paying a premium on gold or making discounts to bill-drawers for cash remittances.

This was the result of a condition of affairs very unusual in the mercantile world.

Ordinarily, large banking houses in New York, at certain seasons, can draw on correspondents in the financial centers of Europe sight and time exchange to a large amount in advance of expected commercial bills drawn against shipments of produce, etc.

The heavy losses incurred by European capitalists in South American countries, and the resulting financial disturbances and uneasiness produced thereby, not only greatly restricted this credit, but led to a continuous pressure, more or less strong, for gold to strengthen the reserves of the banks in England, France, and Germany.

For reasons connected with loan difficulties, Russia at the same time withdrew from the depositories of Western Europe large quantities of gold, thus adding greatly to the drain and increasing the pressure for the import of gold from the United States, this country being the only outside source from which gold in large amounts could be readily drawn.

The usual encouragement to the import of gold by the banks of Paris and Berlin in giving credit to importers for money on the day of shipment from New York, was, of course, in operation.

It is a well-known fact that the Bank of England paid a premium for American gold coin, and increased that premium from time to time as the financial crisis grew more threatening.

The rate of interest for money being above the normal price in Europe, investments in American securities were discouraged. Indeed, large amounts of the latter were returned in exchange for gold, some holders being doubtless influenced by the fear of the advent of a silver standard here.

The amount of silver exported was also greatly reduced by the increased monthly purchases by this Government, and gold took its place.

The relative amounts of exports and imports of produce and merchandise generally were such as to make our indebtedness larger than usual.

The gold carried out of the country to meet the expenses, by sea and land, of Americans spending their summers abroad, must have nearly if not quite equaled the year of the Paris Exposition, when such expenditures were estimated at over \$92,000,000.

The balance of trade, for these reasons, being against us, and the pressing need for gold in London, Paris, and Berlin, account very largely for the very heavy exports of gold during these five months.

Desultory quantities of gold were returned to this country from Europe in the month of July of the present year, but by September the return movement was well under way and has continued to the present time. The following table exhibits the importations of gold (over half our own coin returned), from July 1 to November 1, 1891:



## IMPORTS OF GOLD COIN AND GOLD BULLION AT NEW YORK FROM JULY 1, 1891, TO OCTOBER 31, 1891.

Month.	Country.	United States coin.	Foreign coin.	Foreign bullion.	Total.
July .....	England .....		\$267,658.00		\$267,658.00
	France .....		120,625.00		120,625.00
	Germany .....		306,590.00	\$13.00	306,603.00
September .....	England .....		339,825.00		339,825.00
	France .....	\$2,614,200.00	935,980.00		3,550,180.00
	Germany .....	376,225.00	1,032,745.00	48,665.00	2,057,635.00
October .....	England .....	4,144,417.00	3,108,991.00	866,445.00	8,119,853.00
	France .....	3,323,430.00	439,243.00	*1,549,081.00	5,311,754.00
	Germany .....	511,200.00	243,325.00	34,572.00	789,097.00
Total .....		11,569,472.00	6,794,982.00	2,498,776.00	20,863,230.00

During the same period there were received at the port of New York the following amounts of gold coin and bullion from Mexico, Central and South America, and the West Indies, viz :

Total .....	939,886.00	187,341.00	333,316.00	1,460,543.00
Grand total .....	12,509,358.00	6,982,323.00	2,832,092.00	22,323,773.00

\* Includes \$20,967.07 United States assay office bars.

With the return of confidence in Europe, investors and others there have bought heavily in American securities, and these investments, together with the large exports of breadstuffs and other materials from the United States this fall and winter, must necessitate additional shipments of gold to this country, and it is believed that the movement of specie to our shores now in progress will continue, with some interruptions, for some months yet and in increasing amounts.

## IMPORTS AND EXPORTS OF THE PRECIOUS METALS.

*Gold.*—The value of the gold bullion imported into the United States during the fiscal year 1891—all foreign gold—was \$2,105,034, of which \$1,073,243 came from Mexico, \$399,472 from British Columbia, \$324,010 from Colombia, \$145,995 from Great Britain, and the remainder from countries of Central America and South America.

Gold was contained in imported silver-lead ores of the value of \$68,742.

Foreign gold ores, of the invoiced value of \$214,803, were imported into the United States for reduction, all except a small amount coming from Mexico.

Foreign gold coins were imported of the value of \$13,303,387, of which \$5,851,526 were from Australia, \$2,447,901 from Great Britain, \$2,375,133 from Cuba, \$1,410,385 from Germany, \$472,850 from France, \$328,208 from San Domingo, \$154,592 from Mexico, and the remainder from various countries.

United States gold coins were returned to this country during the year of the value of \$2,824,146.

The total imports of gold into the United States during the fiscal year may be summed up as follows:

## GOLD IMPORTS, 1891.

Items.	Amount.
Foreign bullion.....	\$2,105,034
Foreign coin.....	13,303,387
Foreign ores.....	• 214,803
Foreign gold in silver-lead ores.....	68,742
Total foreign.....	15,691,966
United States coin.....	2,824,146
Total imports.....	18,516,112

The exports of domestic gold bullion aggregated \$17,234,651, of which \$15,118,702 were United States bars and \$2,115,949 private bars.

Of the gold bullion exported, \$12,901,547 were consigned to Great Britain, \$4,100,877 to Germany, \$209,010 to France, \$13,217 to Hong-kong, and \$10,000 to British West Indies.

In addition \$11,770 in foreign gold bullion was re-exported to Great Britain, while \$34,542 represented the invoiced value of the exports of domestic gold ores, and \$209 of the gold in foreign ores exported.

United States gold coin was exported of the value of \$67,704,900, of which \$35,285,950 was consigned to Great Britain, \$14,450,005 to France, \$12,429,500 to Germany, and the remainder to various countries.

Foreign gold coins were re-exported during the year of the value of \$1,411,333, of which \$1,027,196 went to Cuba, \$327,889 to Venezuela, and the remainder to various countries.

The movement of gold from the United States during the last fiscal year may be summed up as follows:

## GOLD EXPORTS, 1891.

Items.	Amount.
United States bars.....	\$15,118,702
Other domestic bullion.....	2,115,949
Domestic coin.....	67,704,900
Gold contained in copper matte.....	65,475
Domestic ores.....	34,542
Total domestic.....	85,039,568
Foreign bullion re-exported.....	\$11,770
Foreign coin re-exported.....	1,411,333
Foreign ores re-exported.....	209
Total foreign.....	1,423,312
Total gold exports.....	86,462,880

From the above tables it will be seen that there was a *net* loss of gold to the United States, by excess of exports over imports, of \$67,946,768.

*Silver.*—The commercial value of the foreign silver bullion imported into the United States during the fiscal year was, as registered at the custom-houses, \$6,321,977, of which \$4,848,771 consisted of unparted bars from Mexico, \$838,992 commercial bars from Germany, \$388,304

commercial bars from England, and the remainder small lots from various countries of this continent.

In addition to the imports of silver bars, silver ores were imported into the United States for reduction, of the invoiced value of \$8,953,608.

As usual, the bulk of these ores, \$8,679,845 came from Mexico, \$254,270 from the British Possessions in North America, and the remainder in small lots from other countries of this continent.

The silver ores imported into the United States were what is known as silver-lead ores, containing in addition to the silver contents large quantities of metallic lead and some gold and copper.

The following valuable table, compiled by the Chief of the Bureau of Statistics from special statements furnished by collectors of customs, exhibits approximately the quantity and value of the different metals contained in these ores.

SILVER ORE IMPORTED INTO THE UNITED STATES DURING THE FISCAL YEAR 1891, WITH THE QUANTITIES AND VALUES OF GOLD, SILVER, LEAD, AND COPPER CONTAINED, IN THE ORE, AS FAR AS COULD BE ASCERTAINED.

Customs districts.	Total ore.		Gold.		Silver.	
	Pounds.	Value.	Ounces.	Value.	Ounces.	Value.
Arizona .....	15,520,656	\$1,527,018	.....	.....	.....	†\$1,462,434
Champlain, N. Y. ....	.....	*800	.....	.....	.....	.....
Corpus Christi, Tex. ....	34,486,045	1,424,089	1,905	\$36,226	1,443,792	1,285,756
Montana and Idaho .....	397,323	40,294	.....	.....	.....	35,074
New Orleans, La. ....	637,720	48,453	.....	.....	.....	48,453
New York, N. Y. ....	1,212,000	*358,457	.....	.....	.....	.....
North and South Dakota ..	85	*50	.....	.....	.....	.....
Oswegatchie, N. Y. ....	391,578	217,893	.....	.....	.....	217,893
Paso del Norte, Tex. and N. Mex. ....	167,019,844	5,349,671	.....	.....	.....	4,169,502
Puget Sound, Wash. ....	62,000	2,395	.....	.....	1,050	1,050
Saluria, Tex. ....	19,359,558	713,644	1,778	32,516	595,775	516,246
San Diego, Cal. ....	.....	4,250	.....	.....	.....	4,205
San Francisco, Cal. ....	.....	511,070	.....	.....	.....	511,070
Superior, Mich. ....	.....	1,260	.....	.....	346	353
Total .....	239,086,809*	10,199,344	3,683	68,742	2,040,963	8,252,036

Customs districts.	Lead.		Copper.	
	Pounds.	Value.	Pounds.	Value.
Arizona .....	1,430,295	\$50,060	242,667	\$12,181
Corpus Christi, Tex. ....	693,262	24,264	.....	.....
Montana and Idaho .....	11,988	420	64,270	4,800
Paso del Norte, Tex., and N. Mex. ....	34,134,681	1,194,714	161,447	8,148
Puget Sound, Wash. ....	24,542	859	.....	.....
Saluria, Tex. ....	3,962,066	138,672	.....	.....
San Diego, Cal. ....	744	26	.....	.....
Superior, Mich. ....	32,225	1,128	.....	.....
Total .....	40,289,803	1,410,143	468,384	25,129

\*No details obtainable.

†Includes value of gold and silver.

NOTE.—The data in this table have been obtained from special reports by the collectors of customs, and although necessarily incomplete in some details are believed to be valuable. This table will not in the total value of ore compare with the stated publications which latter represent only the value of free silver ore and exclude dutiable contents, such as copper, and, since October 5, 1890, lead. The value of the lead is estimated at  $\frac{3}{4}$  cents per pound, the average value of bar lead at New York less 1 cent.

From the above table it will be seen that the approximate value of the silver contained in these ores was \$8,252,036 and of the gold \$68,742, while they contained in addition 40,289,803 pounds of metallic lead, of the invoiced value of \$1,410,143 (against \$905,470 in the previous fiscal year), and 468,384 pounds of copper, of the value of \$25,129.

Foreign silver coins were imported of the value of \$11,379,663, of which \$8,187,918 were Mexican dollars and the remainder principally South American coins.

Our own silver coins, principally subsidiary pieces, were returned during the year of the value of \$325,240.

The imports of silver into the United States during the fiscal year may be summed up as follows:

## IMPORTS OF SILVER, 1891.

Items.	Amount.
Foreign bullion (commercial value).....	\$6,321,977
Silver in foreign ores (commercial value) .....	8,252,036
Foreign silver coin .....	11,379,663
Total foreign .....	25,953,676
United States silver coin .....	325,240
Total silver imports .....	26,278,916

Domestic silver bars of the value of \$13,797,391 were exported from the United States during the fiscal year, of which \$12,722,398 were consigned to England.

In addition to exports of domestic silver bullion, copper matte was exported from the port of Baltimore to England, for reduction, containing silver of the commercial value of \$838,388.

The following letter from the collector of the port of Baltimore in regard to the character of this matte and where it was produced will be found interesting:

CUSTOM-HOUSE, BALTIMORE, MD.,  
Collector's Office, September 8, 1891.

SIR: In reply to your letter of the 4th instant requesting me to furnish you a statement of the amount of gold and silver contained in silver ores, copper matte, and argentiferous matte exported from the port of Baltimore, during the fiscal year ended June 30, 1891, I inclose a transcript, showing the amount in copper, silver, and gold.

I would say that the "Baltimore Copper Smelting and Rolling Company," the principal exporters of copper ores, now make no distinction between copper matte and silver-copper matte, it being all exported from this custom-house as silver-copper matte, at the uniform basis of 60.5 per cent pure copper, 35 ounces pure silver, and 0.14 of pure gold.

The locality from which the ore is received is the Anaconda mine, State of Montana.

Very respectfully,

H. LINGENFELDER,  
Special Deputy Collector.

The DIRECTOR OF THE MINT,  
Washington, D. C.

## TRANSCRIPT OF THE EXPORTATION OF COPPER MATTE AND SILVER-COPPER MATTE FROM THE PORT OF BALTIMORE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

[Silver-copper matte calculated on a basis of 60½ per cent fine copper, 35 ounces pure silver, and 0.14 ounce gold per ton.]

Year.	Pounds.	Tons.	Pounds fine copper.	Ounces of silver.	Ounces of gold.
1890.					
July .....	3,662,915	1,831.46	2,216,066	64,101.1	256.40
August.....	3,823,297	1,911.64	2,313,080	66,907.4	267.63
November.....	3,382,625	1,691.32	2,046,488	59,196	236.78
December.....	5,934,000	2,967	3,590,070	103,845	415.38
1891.					
January .....	4,033,281	2,017	2,440,570	70,595	282.38
February.....	6,005,042	3,003	3,633,630	105,105	420.42
March.....	8,828,000	4,414	5,340,940	154,490	617.96
April.....	5,224,000	2,612	3,160,520	91,420	365.68
May.....	2,222,000	1,111	1,344,310	38,885	155.54

[Copper matte calculated on a basis of 60½ per cent fine copper, 32 ounces silver, and 0.10 ounce pure gold per ton.]

Year.	Pounds.	Tons.	Pounds fine copper.	Ounces of silver.	Ounces of gold.
1890.					
July.....	1,216,000	608	735,680	19,456	60.8
August.....	1,304,000	652	788,920	20,804	65.2
September.....	464,000	232	280,720	7,420	23.2

The quantity of gold contained in this matte was approximately 3,167.37 fine ounces, of the value of \$65,475, and the quantity of silver 802,285 fine ounces, worth, at the average price of silver for the year, \$838,388.

United States silver coins were exported of the value of \$236,323.

Foreign silver bullion was reexported of the value of \$29,914, and foreign silver ores of the value of \$104,175.

Foreign silver coin was reexported of the value of \$8,527,360.

The exports of silver during the last fiscal year may be recapitulated as follows:

## EXPORTS OF SILVER, 1891.

Items.	Amount.
Domestic bars (commercial value) .....	\$13,797,391
Silver contained in copper matte .....	838,388
United States subsidiary silver coin .....	236,323
Total domestic .....	14,872,102
Foreign silver coin reexported.....	\$8,527,360
Silver in foreign ores reexported.....	104,175
Foreign silver bullion reexported.....	29,914
Total foreign .....	8,661,449
Total silver exports.....	23,533,551

From the above table it will be seen that there was a *net* gain of silver to the United States during the year, by excess of imports over exports, of the value of \$2,745,365.

In the Appendix will be found the usual tables exhibiting the movements of the precious metals to and from the United States each month during the year, and also tables showing the countries from which the precious metals were shipped to the United States and the countries to which the precious metals exported from the United States were consigned.

#### STOCK OF MONEY IN THE UNITED STATES.

It has been the practice to present in the reports of this Bureau an estimate, based upon official tabulations, of the stock of gold and silver coin in the country.

The foundation of these estimates was the *actual* amount of gold in the Treasury and in National banks on June 30, 1872, with an addition of \$20,000,000 as the minimum amount of gold coin in circulation in the States of the Pacific slope. No allowance was made for the amount in circulation in the States east of the Rocky Mountains.

Since that date the official estimates, presented from year to year, have been prepared, by adding to the *actual* stock June 30, 1872, the annual coinage of the mints (less the amount of our own coin melted for recoinage), and the gain (or loss) by import and export of our own coin, with an annual allowance for melting of United States coin for use in the arts and industries.\*

In continuation of previous tabulations, the following estimate of the stock of United States coin in the country on July 1, 1891, is presented:

OFFICIAL TABLE OF STOCK OF COIN IN THE UNITED STATES JULY 1, 1891.

Items.	Gold.	Silver.	Total.
Estimated stock of coin July 1, 1890 .....	\$629,932,449	\$446,251,771	\$1,076,184,220
Coinage, fiscal year 1891 .....	24,172,202	38,272,620	62,444,222
Net imports of United States coin, fiscal year 1891 .....		88,917	88,917
Total .....	654,104,651	484,612,708	1,138,717,359
Loss:			
Net exports of United States coin for fiscal year 1891 .....	64,889,754		64,889,754
United States coin melted for recoinage, fiscal year 1891 .....	583,847	904,740	1,488,587
United States coin used in the arts, fiscal year 1891 .....	3,500,000	200,000	3,700,000
Total .....	68,964,601	1,104,740	70,069,341
Estimated stock of coin July 1, 1891 .....	585,140,050	483,507,968	1,068,648,018

In addition to the gold and silver coin in the country July 1, 1891, gold and silver bullion belonging to the Government was stored in the mints and assay offices, at that date, valued as follows:

## BULLION IN MINTS AND ASSAY OFFICES, JULY 1, 1891.

Metals.	Value.
Gold .....	\$61,442,802
Silver (cost) .....	33,094,234
Total .....	94,537,036

The stock of silver bullion outside Government vaults, is not known except the bars with the Mercantile Safe Deposit Company in New York City, which, according to the report of that company to the New York Stock Exchange, contained, at the close of business June 30, 1891, to 5,605,470 ounces of fine silver, of the market value of \$5,675,538.

Adding the value of the silver bullion in the vaults of the Mercantile Safe Deposit Company and the value of the gold and silver bullion in Government institutions to the stock of coin, the total metallic stock of the United States, July 1, 1891, was as follows:

## METALLIC STOCK, JULY 1, 1891.

Coin and bullion.	Value.
Gold .....	\$646,582,852
Silver (bullion in mints and Mercantile Safe Deposit Company) .....	522,277,740
Total .....	1,168,860,592

While the total metallic stock was increased during the year by the sum of \$10,085,644, there was a loss of gold of \$48,980,177, and a gain of silver of \$59,065,821, as compared with the stocks of these metals respectively at the commencement of the year.

This loss of gold was due to the heavy export of United States gold coin during the spring and summer of 1891.

The *ownership* of the stock of United States coin and gold and silver bullion in the country is exhibited in the following table:

## OWNERSHIP OF GOLD AND SILVER IN THE UNITED STATES, JULY 1, 1891.

Ownership.	Gold coin and bullion.	Silver coin and bullion.				Total gold and silver coin and bullion.
		Silver dollars.	Subsidiary silver coin.	Silver bullion.	Total silver.	
United States Treasury	\$119,200,620	\$39,597,123	\$19,629,480	\$33,094,234	\$92,320,837	\$211,521,457
National banks (July 9, 1891) .....	158,311,452	\$27,434,165	5,023,920	.....	32,458,085	190,769,537
Private banks and individuals .....	369,070,780	338,627,980	53,195,300	5,675,538	397,498,818	766,569,598
Total .....	646,582,852	405,659,268	77,848,700	38,769,772	522,277,740	1,168,860,592

\* Gold coin and bullion in Treasury exclusive of \$120,003,069 gold certificates outstanding.

† Silver dollars in Treasury, exclusive of \$307,235,966 silver certificates outstanding.

‡ Includes \$70,616,310 Treasury and clearing-house gold certificates.

§ Includes \$19,802,695 silver certificates held by national banks.

The following table exhibits the stock of metallic and paper money in the United States and the location of the same July 1, 1891:

LOCATION OF THE MONEYS OF THE UNITED STATES, JULY 1, 1891.

Moneys.	In Treasury.	In national banks (July 9, 1891).	In other banks and general circulation.	Total.
<b>METALLIC.</b>				
Gold bullion.....	\$61,442,802	.....	.....	\$61,442,802
Silver bullion.....	33,094,234	.....	5,675,538	38,769,772
Gold coin.....	177,820,887	*94,401,142	312,918,021	585,140,050
Silver dollars.....	346,833,089	7,631,470	51,194,709	405,659,268
Subsidiary silver coin.....	19,629,480	5,023,920	53,195,300	77,848,700
Total.....	638,820,492	107,056,532	422,983,568	1,168,860,592
<b>PAPER.</b>				
Legal-tender notes (old issue).....	25,348,656	100,399,811	220,932,549	346,681,016
Legal-tender notes (act July 14, 1890).....	9,879,713	.....	40,348,704	50,228,417
Gold certificates.....	32,423,360	63,910,310	56,152,759	152,486,429
Silver certificates.....	7,479,219	19,802,695	287,433,271	314,715,185
National-bank notes.....	5,706,928	†24,710,899	137,510,147	167,927,974
Currency certificates.....	1,905,000	21,875,000	.....	23,780,000
Total.....	82,742,876	230,698,715	742,377,430	1,055,819,021

\* Includes \$6,706,000 gold clearing-house certificates.

† Includes \$3,291,922 of their own notes held by different national banks.

The number of silver dollars in circulation—that is, outside of Treasury vaults—was, on July 1, 1891, \$58,826,179, against \$56,278,749 at the commencement of the year, an increase of \$2,547,430; while the number of silver dollars *owned* by the people—that is, silver dollars and silver certificates in actual circulation—aggregated \$366,062,145, against \$353,834,987 at the commencement of the year, an increase of \$12,227,158 in the silver circulation of the United States.

The number of silver dollars *owned* by the Treasury on July 1, 1891, was \$39,597,123, against \$15,591,479 at the commencement of the fiscal year.

The total metallic and paper money in the United States July 1, 1891, exclusive of the holdings of the United States Treasury and of the silver bullion in the vaults of the Mercantile Safe Deposit Company, was \$1,497,440,707, against \$1,429,307,302 at the commencement of the fiscal year, an increase of \$68,133,405.

The following table exhibits, approximately, the stock of United States gold and silver coins in the country on November 1, 1891:

STOCK OF GOLD AND SILVER COIN IN THE UNITED STATES, NOVEMBER 1, 1891.

Date.	Gold coin.	Silver coin.			Total gold and silver coin.
		Silver dollars.	Subsidiary.	Total silver coin.	
Stock July 1, 1891.....	\$585,140,050	\$405,659,268	\$77,848,700	\$483,507,968	\$1,068,648,018
Gain since that date.....	11,246,222	3,816,100	—547,185	3,268,915	14,515,137
Stock, November 1, 1891.	596,386,272	409,475,368	77,301,515	486,776,883	1,083,163,155



The value of the gold and silver bullion in the mints and assay offices at the same date was as follows:

GOLD AND SILVER BULLION IN MINTS AND ASSAY OFFICES, NOVEMBER 1, 1891.

Metals.	Cost value.
Gold .....	\$74, 753, 259
Silver .....	48, 482, 492
Total .....	123, 235, 751

The market value of the silver bullion reported by the Mercantile Safe Deposit Company to the Stock Exchange as in its vaults at the close of business October 31, 1891, was \$3,982,249.

Adding the visible stock of bullion—that is, gold and silver bullion in the mints and silver bullion in the vaults of the Mercantile Safe Deposit Company—to the stock of coin, the total metallic stock on November 1, 1891, was approximately as follows:

METALLIC STOCK, NOVEMBER 1, 1891.

Coin and Bullion.	Amount.
Gold .....	\$671, 139, 531
Silver (bullion in mints and Mercantile Safe Deposit Company) .....	539, 241, 624
Total .....	1, 210, 381, 155

The following table exhibits the amount of paper and metallic money in the United States and the location of the same on November 1, 1891:

LOCATION OF THE MONEYS OF THE UNITED STATES, NOVEMBER 1, 1891.

Moneys.	In Treasury.	Outside of Treasury.	Total.
<b>METALLIC.</b>			
Gold bullion .....	\$74, 753, 259		\$74, 753, 259
Silver bullion .....	48, 482, 492	\$3, 982, 249	52, 464, 741
Gold coin .....	189, 615, 905	406, 770, 367	596, 386, 272
Silver dollars .....	347, 339, 907	62, 135, 461	409, 475, 368
Subsidiary silver coin .....	15, 196, 379	62, 105, 136	77, 301, 515
Total .....	675, 387, 942	534, 993, 213	1, 210, 381, 155
<b>PAPER.</b>			
Legal-tender notes, old issue .....	14, 127, 027	332, 553, 989	346, 681, 016
Legal-tender notes (act July 14, 1890) .....	2, 251, 786	66, 473, 484	68, 725, 270
Gold certificates .....	20, 790, 420	136, 100, 319	156, 890, 739
Silver certificates .....	2, 525, 759	321, 142, 642	323, 668, 401
National-bank notes .....	5, 738, 795	166, 445, 763	172, 184, 558
Currency certificates .....	330, 000	10, 765, 000	11, 095, 000
Total .....	45, 763, 787	1, 033, 481, 197	1, 079, 244, 984

From an examination of this table it will be seen that the amount of metallic and paper money in circulation, that is outside of the Treasury vaults, and exclusive of the stock of silver bullion in New York City, was \$1,564,492,161 against \$1,499,004,121 at the same date last year, showing an increase in the amount of money in actual circulation in the United States of \$65,488,040.

The following table exhibits, approximately, the stock of gold and silver and "uncovered" paper money in the United Kingdom, France, Germany, and the United States at the present time, and the amount per capita.

The stocks of gold and silver are of course estimates made by the best recognized authorities. In the case of Great Britain the estimate is that of the deputy master of the royal mint, and in the case of Germany it is based upon one by Dr. A. Soetbeer.

ESTIMATED STOCK OF GOLD AND SILVER AND ACTUAL AMOUNT OF "UNCOVERED" PAPER MONEY, IN THE UNITED KINGDOM, FRANCE, GERMANY, AND THE UNITED STATES.

Countries.	Population.	Gold stock.	Silver stock.	Uncovered notes.	Total metallic stock and uncovered notes.
United Kingdom .....	38,000,000	\$550,000,000	\$107,000,000	\$40,000,000	\$697,000,000
France .....	39,000,000	900,000,000	700,000,000	88,000,000	1,688,000,000
Germany .....	49,500,000	540,000,000	220,000,000	150,000,000	910,000,000
United States .....	64,000,000	871,000,000	539,000,000	409,764,000	1,619,764,000

  

	Per capita.			
	Gold.	Silver.	Paper.	Total.
United Kingdom .....	\$14.47	\$2.81	\$1.05	\$18.33
France .....	23.08	17.95	2.26	43.29
Germany .....	10.91	4.44	3.03	18.38
United States .....	10.48	8.42	6.40	25.30

In this table the gold certificates outstanding are embraced in the gold stock, and the silver certificates and Treasury notes in the silver stock, and the same amounts have been deducted from the amount of paper money outstanding. From the legal tender notes outstanding have been deducted \$100,000,000 gold held in the Treasury.

The following table, from the "Bulletin de Statistique," shows the metallic stock of the principal banks of issue of Europe, and the division of the same between gold and silver, and the notes in circulation; and the ratio of reserve to circulation, on the 1st of April of the present year:

THE METALLIC RESERVES AND CIRCULATION OF THE PRINCIPAL BANKS OF ISSUE OF EUROPE, APRIL 1, 1891.

[From the "Bulletin de Statistique," May, 1891.]

Name of bank.	Metallic reserve.	Composition of the reserve.		Notes in circulation.	Ratio of reserve to circulation.
		Gold.	Silver.		
					<i>Per cent.</i>
Imperial Bank of Germany .....	\$201,782,000			\$251,151,000	80
Austro-Hungarian Bank .....	106,208,000	\$26,209,000	\$79,999,000	194,197,000	55
National Bank of Belgium .....	21,384,000			74,247,000	29
National Bank of Bulgaria .....	676,000			251,000	270
Bank of Denmark .....	13,722,000			20,014,000	69
Bank of Spain .....	49,717,000	29,239,000	20,477,000	143,148,000	35
Bank of France .....	475,629,000	235,055,000	240,382,000	601,986,000	79

## THE METALLIC RESERVES AND CIRCULATION OF THE PRINCIPAL BANKS OF ISSUE OF EUROPE, APRIL 1, 1891—Continued.

Name of bank.	Metallic reserve.	Composition of the reserve.		Notes in circulation.	Ratio of reserve to circulation.
		Gold.	Silver.		
Great Britain:					<i>Per cent.</i>
Bank of England .....	\$111,940,000			\$119,178,000	94
Banks of Scotland .....	21,076,000	\$17,428,000	\$3,648,000	28,429,000	74
National Bank of Greece .....	695,000			21,018,000	3
Italy:					
National Bank .....	38,658,000	33,370,000	5,346,000	111,786,000	34
Institutions of issue .....	41,939,000	36,284,000	5,655,000	93,065,000	45
Bank of Norway .....	5,211,000			13,163,000	40
Bank of Netherlands .....	47,864,000	20,458,000	27,406,000	78,184,000	61
Bank of Portugal .....	3,995,000	1,949,000	2,046,000	8,318,000	48
National Bank of Roumania .....	9,785,000			21,114,000	46
Imperial Bank of Russia .....	212,532,000	207,128,000	5,404,000	693,874,000	30
Royal Bank of Sweden .....	5,327,000	4,631,000	676,000	10,808,000	50
Swiss banks .....	15,730,000	11,927,000	3,802,000	30,108,000	52

## GOLD AND SILVER USED IN THE INDUSTRIAL ARTS.

The following table exhibits the quantity and value of the gold and silver bars furnished manufacturers and jewelers by the United States assay office at New York during the calendar year 1890, and the material employed:

## BARS MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS BY THE UNITED STATES ASSAY OFFICE AT NEW YORK DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
Domestic bullion .....	426,432.621	\$8,815,145	2,554,689.02	\$3,303,032
United States coin .....	47.998	992	613.01	793
Foreign material .....	17,514.745	362,062	963,018.21	1,245,114
Old plate, jewelry, etc .....	103,743.207	2,144,562	308,966.16	399,471
Total .....	547,738.571	11,322,761	3,827,286.40	4,948,410

The following table exhibits the value of the gold and silver bars furnished for industrial use by the mint at Philadelphia during the calendar year 1890, and the material employed in the composition of such bars:

## BARS MANUFACTURED FOR USE IN THE INDUSTRIAL ARTS BY THE UNITED STATES MINT AT PHILADELPHIA DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Coining value.
Domestic bullion .....	34,998.325	\$723,479	102,649.09	\$114,055
United States coin .....	1,657.026	34,254	409.54	455
Foreign material .....			274.93	305
Old plate, jewelry, etc .....	3,228.079	66,730	12,604.54	14,005
Total .....	39,883.430	\$24,463	115,938.10	123,820

For the purpose of ascertaining the value of gold and silver bars furnished by private works for industrial purposes, a circular letter, inclosing a form of report, was addressed to thirty-nine firms in the United States, believed to comprise all the private works engaged in the business of making gold and silver bars.

Replies have been received from thirty-eight of the thirty-nine firms addressed, of which number sixteen reported that they had not manufactured any bars for industrial use during the year, while twenty-two furnished a statement in detail showing the value and composition of the bars so furnished.

The returns on the part of private works are more complete than for any previous inquiry, showing that much popular interest is taken in this important subject. The thanks of the Bureau are due, and are hereby extended, to the officers in charge of private works in the United States who have so courteously furnished the information asked for.

The result of this inquiry upon the part of private works is exhibited in the following table:

**BARs FOR INDUSTRIAL USE FURNISHED GOLDSMITHS AND OTHERS BY PRIVATE REFINERIES DURING THE CALENDAR YEAR 1890.**

Material used.	Gold bars manufactured.		Silver bars manufactured.	
	Fine ounces.	Value.	Fine ounces.	Coining value.
Domestic bullion (exclusive of United States bars)	57,026.800	\$1,178,848	2,882,251.97	\$3,726,548
United States bars.....	100,773.687	2,083,177	371,479.71	480,297
United States coin.....	20,060.870	414,695	600.18	776
Old plate, jewelry, and other old material.....	41,850.857	865,134	175,279.50	226,624
Total.....	219,712.214	4,541,854	3,429,611.36	4,434,245

Number of firms addressed .....39 | Number not manufacturing .....16  
 Number replying .....38 | Number manufacturing .....22

Of the bars furnished by private works to goldsmiths and others for industrial uses \$2,083,177 in gold, and \$480,297 in silver, were what are known as "United States bars," that is, bars bearing the stamp of a mint or Government assay office. As these are included in the bars reported by Government institutions as issued for the same purpose, to prevent duplication the value of these bars must be deducted from the totals reported by private works.

Eliminating, therefore, the value of "United States bars" furnished by private works, the following table exhibits the work of private refineries in this line during the calendar year 1890:

**BARs FOR INDUSTRIAL USE (EXCLUSIVE OF GOVERNMENT BARs), FURNISHED GOLDSMITHS AND OTHERS BY PRIVATE REFINERIES DURING THE CALENDAR YEAR 1890.**

Material used.	Gold bars manufactured.		Silver bars manufactured.	
	Fine ounces.	Value.	Fine ounces.	Coining value.
Domestic bullion.....	57,026.800	\$1,178,848	2,882,251.97	\$3,726,548
United States coin.....	20,060.870	414,695	600.18	776
Old plate, jewelry, and other old material.....	41,850.857	865,134	175,279.50	226,624
Total.....	118,938.527	2,458,677	3,058,131.65	3,953,948

The following is a summary of the work of Government and private institutions in the preparation of bars for industrial use during the calendar year 1890:

**GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1890, AND CLASSIFICATION OF THE MATERIAL USED.**

Material.	Gold.	Silver.	Total.
Domestic bullion .....	\$10,717,472	\$7,143,635	\$17,861,107
United States coin .....	449,941	2,024	451,965
Foreign bullion and coin .....	362,062	1,245,419	1,607,481
Old material .....	3,076,426	640,100	3,716,526
Total .....	14,605,901	9,031,178	23,637,079

For the purpose of comparison, a table exhibiting the work of Government institutions and private refineries in this line during the calendar year 1889 is here presented:

**GOLD AND SILVER BARS FURNISHED FOR USE IN MANUFACTURES AND THE ARTS DURING THE CALENDAR YEAR 1889, AND CLASSIFICATION OF THE MATERIAL USED.**

Material.	Gold.	Silver.	Total.
United States coin .....	\$426,879	\$2,373	\$429,252
Domestic bullion .....	9,686,827	7,297,933	16,984,760
Foreign coin and bullion .....	291,258	657,997	949,255
Old material .....	3,218,971	611,015	3,829,986
Total .....	13,623,935	8,569,318	22,193,253

Comparing the totals for the two years, it will be seen that the quantity of both gold and silver employed for industrial purposes is steadily increasing in the United States.

The value of the gold bars reported as furnished for industrial use during the calendar year 1889 was \$13,623,935, and in 1890, \$14,605,901, an increase of \$981,966, and silver, \$9,031,178 in 1890 against \$8,569,318 in the preceding year.

The amount of gold coin reported as used in the composition of bars for industrial uses was only \$449,941, against an estimated melting down annually of \$3,500,000 of our gold coin for industrial uses, based upon four censuses taken for different years by this Bureau as to the direct employment of the precious metals by goldsmiths and others in the manufacture of watches, jewelry, and gilding. The amount of United States silver coin reported as melted in the composition of bars for industrial use during the last year was only \$2,024, against a reported melting down of silver coin by jewelers and others, based upon the censuses referred to, of \$200,000 annually.

As is well known, the melting of coin for industrial uses is principally upon the part of jewelers, and not by private works manufacturing bars. If, therefore, there has been no falling off in the amount of coin used in repairs and jewelry, the value of the precious metals used in the industrial arts in the United States during the calendar year 1890 approximated \$18,105,901 gold, and \$9,231,178 silver (coining value), of which \$10,717,472 gold and \$7,143,635 silver was new bullion.

It has been the practice of the Bureau to solicit information from private refineries as to the preparation of bars of gold and silver only for calendar years. The information covering the last fiscal year is therefore confined to Government institutions.

The following tables exhibit the quantity and value of the bars of gold and silver issued by Government institutions for industrial uses during the fiscal year ended June 30, 1891.

**BARS ISSUED FOR USE IN THE INDUSTRIAL ARTS, BY THE UNITED STATES ASSAY OFFICE AT NEW YORK, DURING THE FISCAL YEAR 1891.**

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	74. 157	\$1,532. 96	559. 90	\$723. 92
Domestic bullion .....	410, 081. 260	8, 477, 132. 01	2, 849, 616. 22	3, 684, 352. 28
Foreign material .....	18, 060. 379	373, 341. 16	862, 345. 36	1, 114, 951. 58
Old plate, jewelry, etc.....	109, 880. 777	2, 271, 437. 22	321, 858. 44	416, 140. 21
Total .....	538, 096. 573	11, 123, 443. 35	4, 034, 379. 92	5, 216, 167. 99

**BARS ISSUED BY THE UNITED STATES MINT AT PHILADELPHIA, FOR USE IN THE INDUSTRIAL ARTS, DURING THE FISCAL YEAR 1891.**

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	1, 731. 775	\$35, 798. 97	177. 30	\$229. 23
Domestic bullion .....	50, 796. 859	1, 050, 064. 26	2, 978. 23	3, 850. 62
Foreign material .....			1, 336. 58	1, 728. 09
Old plate, jewelry etc.....	2, 823. 745	58, 371. 99	17, 433. 81	22, 540. 67
Total .....	55, 352. 379	1, 144, 235. 22	21, 925. 92	28, 348. 61

**BARS ISSUED BY THE UNITED STATES ASSAY OFFICE AT NEW YORK AND THE UNITED STATES MINT AT PHILADELPHIA, FOR USE IN THE INDUSTRIAL ARTS, DURING THE FISCAL YEAR 1891.**

Material used.	Gold.		Silver.	
	Fine ounces.	Value.	Fine ounces.	Value.
United States coin.....	1, 805. 932	\$37, 331. 93	737. 20	\$953. 15
Domestic bullion .....	460, 878. 119	9, 527, 196. 27	2, 852, 594. 45	3, 688, 202. 90
Foreign material .....	18, 060. 379	373, 341. 16	863, 681. 94	1, 116, 679. 67
Old plate, jewelry, etc.....	112, 704. 522	2, 329, 809. 21	339, 292. 25	438, 680. 88
Total .....	593, 448. 952	12, 267, 678. 57	4, 056, 305. 84	5, 244, 516. 60

Comparing the totals of the above tables with the work of the preceding fiscal year, it appears that the gold bars paid out at these two institutions for use in the industrial arts during the fiscal year 1891 aggregated \$12,267,678.57 against \$11,639,980 in the preceding fiscal year, an increase of \$627,698 in gold. For silver, the amount for the fiscal year 1891 was \$5,244,516.60 against \$5,312,349 in the preceding fiscal year, a falling off of \$67,833.

## PRODUCT OF GOLD AND SILVER.

The statistics of the product of gold and silver in the United States were presented for the calendar year 1890 in a special report to Congress.

These statistics are collected only for calendar years.

The product of gold and silver from the mines of the United States, exclusive of foreign bullion and ores reduced in this country, was as follows:

## PRODUCT OF MINES OF THE UNITED STATES, 1890.

Metals.	Fine ounces.	Commercial value.	Coining value.
Gold .....	1,588,880	\$32,845,000	\$32,845,000
Silver .....	54,500,000	57,225,000	70,464,645
Total .....		90,070,000	103,309,645

The following tables exhibit, approximately, the product of gold and silver from the mines and smelters of the United States during the calendar year 1890, including the amount obtained from foreign material treated.

## GOLD PRODUCT OF REFINERIES IN THE UNITED STATES, 1890.

Items.	Fine ounces (troy).		
	Domestic.	Foreign.	Total.
Reported product of private refineries in the United States .....	867,584	44,078	911,662
Unrefined gold deposited at Government institutions .....	716,156	210,548	926,704
Total .....	1,583,740	254,626	1,838,366

## SILVER PRODUCT OF REFINERIES IN THE UNITED STATES, 1890.

Items.	Fine ounces (troy).		
	Domestic.	Foreign.	Total.
Reported product of private refineries in the United States .....	50,132,421	9,304,036	59,436,457
Unrefined silver deposited at Government institutions .....	3,101,246	2,383,224	5,484,470
Total .....	53,233,667	11,687,260	64,920,927

The distribution of the product of our own mines among producing States and Territories was, approximately, as follows:

APPROXIMATE DISTRIBUTION, BY PRODUCING STATES AND TERRITORIES, OF THE PRODUCT OF GOLD AND SILVER FROM THE MINES OF THE UNITED STATES FOR THE CALENDAR YEAR 1890.

State or Territory.	Gold.		Silver.		Total value.
	Fine ounces.	Value.	Fine ounces.	Coining value.	
Alaska .....	36,886	\$762,500	7,500	\$9,697	\$772,197
Arizona .....	48,375	1,000,000	1,000,000	1,292,929	2,292,929
California .....	604,687	12,500,000	900,000	1,163,636	13,663,636
Colorado .....	200,756	4,150,000	18,800,000	24,307,070	28,457,070
Georgia .....	4,837	100,000	400	517	100,517
Idaho .....	89,494	1,850,000	3,700,000	4,783,838	6,633,838
Michigan .....	4,354	90,000	55,000	71,111	161,111
Montana .....	159,638	3,300,000	15,750,000	20,363,636	23,663,636
Nevada .....	135,450	2,800,000	4,450,000	5,753,535	8,553,535
New Mexico .....	41,119	850,000	1,300,000	1,680,808	2,530,808
North Carolina .....	5,732	118,500	6,000	7,757	126,257
Oregon .....	53,213	1,100,000	75,000	96,969	1,196,969
South Carolina .....	4,837	100,000	400	517	100,517
South Dakota .....	154,800	3,200,000	100,000	129,292	3,329,292
Texas .....			300,000	387,878	387,878
Utah .....	32,895	680,000	8,000,000	10,343,434	11,023,434
Washington .....	9,869	204,000	70,000	90,505	294,505
Alabama, Maryland, Tennessee, Virginia, Vermont, and Wyoming .....	1,935	40,000	2,000	2,585	42,585
Total .....	1,588,877	32,845,000	54,516,300	70,485,714	103,330,714

In the Appendix will be found a table showing the annual product of gold and silver from the mines of the United States since 1792.

A table will also be found, compiled principally from information furnished at the instance of this Bureau by foreign governments through our diplomatic representatives abroad, and revised from the latest returns at hand, exhibiting the quantity and value of the gold and silver product of the principal producing countries of the world for the calendar years 1888, 1889, and 1890.

In the preparation of this table, in cases where official estimates or reports were not at hand, either the product officially reported for the preceding or some near year has been used by way of estimate, or the product as ascertained from other reliable sources; but in cases where the product credited a producing country is not an official estimate this fact, as well as the data upon which the estimate is based, has been stated in a footnote.

The value of silver in this table, as in similar tables for preceding years, published in the reports of this Bureau, has, for the purpose of uniformity, been reckoned at the coining rate in silver dollars, viz, \$1.2929 per fine ounce.



The following table exhibits the product of the precious metals in the world for each calendar year, since 1873. The silver product is given at its commercial value, calculated at the average market price of silver each year, as well as at its coining value:

PRODUCT OF GOLD AND SILVER IN THE WORLD, CALENDAR YEARS 1873-1890.

Calendar years.	Gold.	Silver.		
		Fine ounces (troy).	Commercial value.	Coining value.
1873.....	\$96,200,000	63,267,000	\$82,120,000	\$81,800,000
1874.....	90,750,000	55,300,000	70,673,000	71,500,000
1875.....	97,500,000	62,262,000	77,578,000	80,500,000
1876.....	103,700,000	67,753,000	78,322,000	87,600,000
1877.....	114,000,000	62,648,000	75,240,000	81,000,000
1878.....	119,000,000	73,476,000	84,644,000	95,000,000
1879.....	109,000,000	74,250,000	83,383,000	96,000,000
1880.....	106,500,000	74,791,000	85,636,000	96,700,000
1881.....	103,000,000	78,890,000	89,777,000	102,000,000
1882.....	102,000,000	86,470,000	98,230,000	111,800,000
1883.....	95,400,000	89,177,000	98,986,000	115,300,000
1884.....	101,700,000	81,597,000	90,817,000	105,500,000
1885.....	108,400,000	91,652,000	97,564,000	118,500,000
1886.....	106,000,000	93,276,000	92,772,000	120,600,000
1887.....	105,775,000	96,124,000	94,031,000	124,281,000
1888.....	110,197,000	108,827,000	102,185,000	140,706,000
1889.....	122,438,500	123,500,000	115,487,000	159,678,000
1890.....	116,009,000	128,914,000	134,886,000	166,677,000

WORLD'S COINAGE.

In the Appendix will be found a table exhibiting the coinage of each nation, so far as reported, during the calendar years 1888, 1889, and 1890.

The following summary is presented:

WORLD'S COINAGE.

Calendar years.	Gold.	Silver.
1888.....	\$134,828,855	\$134,922,344
1889.....	168,901,519	138,444,595
1890.....	149,009,772	149,405,099

It should be remembered that the coinage executed does not represent the amount of new gold and silver, of current production, made into coins during the year, for the reason that the coinages reported include the value of domestic and foreign coins melted for recoinage as well as old material, plate, etc., used in coinage.

Governments were requested to report, in addition to the coinage of gold and silver, the data covering recoinages, but failed to do so in many instances.

The following table of recoinages for the calendar years 1889 and 1890 has been prepared from information furnished by foreign governments.

RECOINAGES REPORTED BY CERTAIN COUNTRIES, CALENDAR YEARS 1889 AND 1890.

Countries.	1889.		1890.	
	Gold.	Silver.	Gold.	Silver.
United States.....	\$4,666,442	\$1,173,526	\$8,840,150	\$3,373,000
Great Britain.....	2,937,084	1,129,476	15,808,519	1,444,844
Australasia.....	658,982		373,669	
India (British).....	1,148	4,731,944		2,942,450
France.....	1,596,801		2,315,919	
Switzerland.....		217,125		279,850
Spain.....			467,716	1,479,152
Italy.....		60,208		1,091
Portugal.....			407,160	540,000
Netherlands.....		132,669		84,420
Germany.....	7,946,065	177,079	2,191,691	
Austria-Hungary.....	9,229		922,417	928,653
Denmark.....		27,607		
Norway.....		23,718		20,368
Sweden.....		127,389		253,867
Russia.....		762,480	438,752	
Colombia.....		65,156		
Japan.....	15	23,539		1,125
Total.....	17,815,766	8,651,907	31,760,993	11,348,820

VALUE OF FOREIGN COINS.

The law requires:

That the value of foreign coins as expressed in the money of account of the United States shall be that of the pure metal of such coin of standard value; and the values of the standard coins in circulation of the various nations of the world shall be estimated quarterly by the Director of the Mint, and be proclaimed by the Secretary of the Treasury immediately after the passage of this act and thereafter quarterly on the 1st day of January, April, July, and October in each year.

In accordance with the above requirement the values of foreign coins were estimated by me, and proclaimed by the Secretary of the Treasury, on January 1, April 1, July 1, and October 1, 1891, to be as follows:

## VALUES OF FOREIGN COINS, JANUARY 1, 1891.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso .....	\$0.90, 5	Gold: argentine (\$4.82,4) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria-Hungary	Silver.....	Fiorin .....	.38, 1	Gold: 4 florins (\$1.92,9), 8 florins (\$3.85,8), ducat (\$2.28,7), and 4 ducats (\$9.15,8). Silver: 1 and 2 florins.
Belgium .....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia .....	Silver.....	Boliviano.....	.77, 1	Silver: boliviano and divisions.
Brazil .....	Gold.....	Milreis .....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$ , 1, and 2 milreis.
British Possessions North America (except Newfoundland).	Gold.....	Dollar .....	1.00	
Central American States:				
Costa Rica.....	Silver.....	Peso.....	.77, 1	Silver: peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili .....	Gold and silver.	Peso.....	.91, 2	Gold: escudo (\$1.82,4), doubloon (\$4.56,1), and condor (\$9.12,3). Silver: peso and divisions.
China .....	Silver.....	Tael { Shanghai.. Haikwan (customs).	1.13, 9	
			1.27	
Colombia .....	Silver.....	Peso.....	.77, 1	Gold: condor (\$9.64,7) and double condor. Silver: peso.
Cuba .....	Gold and silver.	Peso.....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark .....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador .....	Silver.....	Sucre.....	.77, 1	Gold: condor (\$9.64,7) and double condor. Silver: sucre and divisions.
Egypt .....	Gold .....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland.....	Gold .....	Mark .....	.19, 3	Gold: 20 marks (\$3.85,9), 10 marks (\$1.93).

## VALUES OF FOREIGN COINS, JANUARY 1, 1891—Continued.

Country.	Standard.	Monetary unit.	Value in terms of United States gold dollar.	Coins.
France.....	Gold and silver.	Franc .....	\$0.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire....	Gold .....	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold .....	Pound sterling	4.86, 6½	Gold: sovereign (pound sterling) and ½ sovereign.
Greece.....	Gold and silver.	Drachma .....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti.....	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.
India.....	Silver.....	Rupee .....	.36, 6	Gold: mohur (\$7.10, 5). Silver: rupee and divisions.
Italy .....	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan .....	Gold and silver.*	Yen .. { gold .....	.99, 7	Gold: 5, 10, 20, 50, and 100 yen.
		{ silver .....	.83, 1	Silver: yen.
Liberia.....	Gold .....	Dollar .....	1.00	
Mexico.....	Silver.....	Dollar .....	.83, 7	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands.....	Gold and silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland.....	Gold .....	Dollar .....	1.01, 4	Gold: 2 dollars (\$2.02, 7+).
Norway.....	Gold .....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru.....	Silver.....	Sol.....	.77, 1	Silver: sol and divisions.
Portugal.....	Gold .....	Milreis .....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver.....	Rouble .....	.61, 7	Gold: imperial (\$7.71, 8), and ½ imperial (\$3.86, 0).† Silver: ½, 1, and 1 rouble.
Spain.....	Gold and silver.	Peseta.....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden.....	Gold .....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli.....	Silver.....	Mahbub of 20 piasters.	.69, 5	
Turkey.....	Gold .....	Piaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela.....	Silver.....	Bolivar .....	.15, 4	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

\* Gold the nominal standard. Silver practically the standard.

† Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

## VALUES OF FOREIGN COINS, APRIL 1, 1891.

Country.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso .....	\$0.96, 5	Gold: argentine (\$4.82,4) and $\frac{1}{2}$ argentine. Silver: peso and divisions.
Austria-Hungary...	Silver.....	Florin .....	.36, 3	Gold: 4 florins (\$1.92,9), 8 florins (\$3.85,8), ducats (\$2.28,7) and 4 ducats (\$9.15,8). Silver: 1 and 2 florins.
Belgium .....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia .....	Silver.....	Boliviano .....	.73, 5	Silver: boliviano and divisions.
Brazil .....	Gold .....	Milreis .....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$ , 1, and 2 milreis.
British Possessions N. A. (except Newfoundland).	Gold .....	Dollar .....	1.00	
Central American States—				
Costa Rica.....	Silver.....	Peso .....	.73, 5	Silver: peso and divisions.
Guatemala.....				
Honduras.....				
Nicaragua.....				
Salvador.....				
Chili .....	Gold and silver.	Peso .....	.91, 2	Gold: escudo (\$1.82,4), doubloon (\$4.56,1), and condor (\$9.12,3). Silver: peso and divisions.
China .....	Silver.....	Tael { Shanghai .. Haikwan .. (Customs).	1.08, 5 1.20, 9	
Colombia .....	Silver.....	Peso .....	.73, 5	Gold: condor (\$9.64,7) and double condor. Silver: peso.
Cuba .....	Gold and silver.	Peso .....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark .....	Gold .....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Ecuador .....	Silver.....	Sucre .....	.73, 5	Gold: condor (\$9.64,7) and double condor. Silver: sucre and divisions.
Egypt .....	Gold .....	Pound (100 piasters.	4.94, 3	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland .....	Gold .....	Mark .....	.19, 3	Gold: 20 marks (\$3.85,9), 10 marks (\$1.93).
France .....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire....	Gold .....	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain .....	Gold .....	Pound sterling..	4.86, 6 $\frac{1}{2}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece .....	Gold and silver.	Drachma.....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti.....	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.

## VALUES OF FOREIGN COINS, APRIL 1, 1891—Continued.

Country.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	Coins.
India .....	Silver.....	Rupee .....	\$0.34, 9	Gold: mohur (\$7.10, 5). Silver: rupee and divisions.
Italy .....	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan .....	Gold and silver.*	Yen .. { Gold ..	.99, 7	Gold: 1, 2, 5, 10, and 20 yen.
		{ Silver...	.79, 2	Silver: yen..
Liberia .....	Gold .....	Dollar .....	1.00	
Mexico .....	Silver.....	Dollar .....	.80	Gold: *dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands .....	Gold and silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland .....	Gold .....	Dollar .....	1.01, 4	Gold: 2 dollars (\$2.02, 7+).
Norway .....	Gold .....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru .....	Silver.....	Sol .....	.73, 5	Silver: sol and divisions.
Portugal .....	Gold .....	Milreis .....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia .....	Silver.....	Rouble .....	.58, 8	Gold: imperial (\$7.71, 8) and ½ imperial †(\$3.86, 0). Silver: ½, ¼, and 1 rouble.
Spain .....	Gold and silver.	Peseta .....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden .....	Gold .....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Switzerland .....	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli .....	Silver.....	Mahbub of 20 piasters.	.66, 3	
Turkey .....	Gold .....	Piaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela .....	Silver.....	Bolivar .....	.14, 7	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

\*Gold the nominal standard. Silver practically the standard.

†Coined since January 1, 1886. Old half-imperial=\$3.93.6.

## VALUES OF FOREIGN COINS JULY 1, 1891.

Country.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso.....	\$0.96, 5	Gold: Argentine (\$4.82,4) and $\frac{1}{2}$ Argentine. Silver: peso and divisions.
Austria-Hungary...	Silver .....	Florin .....	.36, 3	Gold: 4 florins (\$1.92,9), 8 florins (\$3.85,8), ducat (\$2.28,7), and 4 ducats (\$9.15,8). Silver: 1 and 2 florins.
Belgium.....	Gold and silver.	Franc.....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia .....	Silver .....	Boliviano.....	.73, 6	Silver: Boliviano and divisions.
Brazil .....	Gold .....	Milreis .....	.54, 6	Gold: 5, 10, and 20 milreis. Silver: $\frac{1}{2}$ , 1, and 2 milreis.
British Possessions, N. A. (except Newfoundland).	Gold .....	Dollar .....	1.00	
Central American States— Costa Rica..... Guatemala..... Honduras..... Nicaragua..... Salvador.....	Silver.....	Peso.....	.73, 6	Silver: peso and divisions.
Chili .....	Gold and silver.	Peso.....	.91, 2	Gold: escudo (\$1.82,4), doubloon (\$4.56,1), and condor (\$9.12,3). Silver: peso and divisions.
China.....	Silver.....	Tael. { Shanghai. Haikwan (customs).	1.08, 7 1.21	
Colombia.....	Silver.....	Peso.....	.73, 6	Gold: condor (\$9.64,7) and double condor. Silver: peso.
Cuba .....	Gold and silver.	Peso.....	.92, 6	Gold: doubloon (\$5.01,7). Silver: peso.
Denmark .....	Gold.....	Crown.....	.26, 8	Gold: 10 and 20 crowns.
Ecuador .....	Silver.....	Sucre.....	.73, 6	Gold: condor (\$9.64,7) and double condor. Silver: sucre and divisions.
Egypt .....	Gold.....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland .....	Gold.....	Mark .....	.19, 3	Gold: 20 marks (\$3.85,9), 10 marks (\$1.93).
France .....	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire .....	Gold.....	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain.....	Gold.....	Pound sterling...	4.86, 6 $\frac{1}{2}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece .....	Gold and silver.	Drachma .....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Hayti.....	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.

## VALUES OF FOREIGN COINS JULY 1, 1891—Continued.

Country.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	Coins.
India .....	Silver.....	Rupee .....	\$0.35	Gold: mohur (\$7.10, 5). Silver: rupee and divisions.
Italy .....	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan .....	Gold and silver.*	Yen... { Gold... Silver...	.99, 7 .79, 3	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia .....	Gold.....	Dollar .....	1.00	
Mexico .....	Silver .....	Dollar .....	.80	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands .....	Gold and silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland .....	Gold.....	Dollar .....	1.01, 4	Gold: 2 dollars (\$2.02, 7).
Norway .....	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru .....	Silver.....	Sol .....	.73, 6	Silver: sol and divisions.
Portugal .....	Gold.....	Milreis .....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia .....	Silver.....	Rouble .....	.58, 8	Gold: imperial (\$7.71, 8), and ½ imperial †(\$3.86). Silver: ½, 1, and 1 rouble.
Spain .....	Gold and silver.	Peseta .....	.19, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden .....	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Switzerland .....	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli .....	Silver .....	Mahbub of 20 piasters.	.66, 4	
Turkey .....	Gold.....	Piaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 piasters.
Venezuela .....	Silver .....	Bolivar .....	.14, 7	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

\* Gold the nominal standard. Silver practically the standard.

† Coined since January 1, 1886. Old half imperial = \$3.98, 6.



## VALUES OF FOREIGN COINS, OCTOBER 1, 1891.

Country.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	Coins.
Argentine Republic.	Gold and silver.	Peso .....	\$0.96, 5	Gold: Argentine (\$1.82, 4) and $\frac{1}{2}$ Argentine. Silver: peso and divisions.
Austria-Hungary...	Silver .....	Florins .....	.35, 7	Gold: 4 florins (\$1.92, 9), 8 florins (\$3.85, 8), ducat (\$2.28, 7), and 4 ducats (\$9.15, 8). Silver: 1 and 2 florins.
Belgium .....	Gold and silver.	Franc .....	.19, 3	Gold: 10 and 20 francs. Silver: 5 francs.
Bolivia .....	Silver .....	Boliviano .....	.72, 3	Silver: Boliviano and divisions.
Brazil .....	Gold .....	Milreis .....	.54, 6	Gold: 5, 10, and 20 milreis. Silver $\frac{1}{2}$ , 1, and 2 milreis.
British Possessions, N. A. (except Newfoundland).	Gold .....	Dollar .....	1.00	
Central American States—				
Costa Rica .....	Silver .....	Peso .....	.72, 3	Silver: peso and divisions.
Guatemala .....				
Honduras .....				
Nicaragua .....				
Salvador .....				
Chili .....	Gold and silver.	Peso .....	.91, 2	Gold: escudo (\$1.82, 4), doubloon (\$4.56, 1), and condor (\$9.12, 3). Silver: peso and divisions.
China .....	Silver .....	Tael { Shanghai .. Haikwan .. (customs) ..	1.06, 8 1.18, 9	
Colombia .....	Silver .....	Peso .....	.72, 3	Gold: condor (\$9.64, 7) and double condor. Silver: peso.
Cuba .....	Gold and silver.	Peso .....	.92, 6	Gold: doubloon (\$5.01, 7). Silver: peso.
Denmark .....	Gold .....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Ecuador .....	Silver .....	Sucre .....	.72, 3	Gold: condor (\$9.64, 7) and double condor. Silver: sucre and divisions.
Egypt .....	Gold .....	Pound (100 piasters).	4.94, 3	Gold: pound (100 piasters), 50 piasters, 20 piasters, 10 piasters, and 5 piasters. Silver: 1, 2, 5, 10, and 20 piasters.
Finland .....	Gold .....	Mark .....	.19, 3	Gold: 20 marks (\$3.85, 9), 10 marks (\$1.93).
France .....	Gold and silver.	Franc .....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
German Empire .....	Gold .....	Mark .....	.23, 8	Gold: 5, 10, and 20 marks.
Great Britain .....	Gold .....	Pound sterling	4.86, 6 $\frac{1}{2}$	Gold: sovereign (pound sterling) and $\frac{1}{2}$ sovereign.
Greece .....	Gold and silver.	Drachma .....	.19, 3	Gold: 5, 10, 20, 50, and 100 drachmas. Silver: 5 drachmas.
Haiti .....	Gold and silver.	Gourde .....	.96, 5	Silver: gourde.

## VALUES OF FOREIGN COINS, OCTOBER 1, 1891—Continued.

Country.	Standard.	Monetary unit.	Value in terms of U. S. gold dollar.	Coins.
India .....	Silver.....	Rupee .....	\$0.34, 3	Gold: mohur (\$7.10, 5). Silver: rupee and divisions.
Italy.....	Gold and silver.	Lira .....	.19, 3	Gold: 5, 10, 20, 50, and 100 liras. Silver: 5 liras.
Japan.....	Gold and silver.*	Yen. { Gold..... Silver .....	.99, 7 .77, 9	Gold: 1, 2, 5, 10, and 20 yen. Silver: yen.
Liberia .....	Gold.....	Dollar .....	1.00	
Mexico .....	Silver.....	Dollar .....	.78, 5	Gold: dollar (\$0.98, 3), 2½, 5, 10, and 20 dollars. Silver: dollar (or peso) and divisions.
Netherlands .....	Gold and silver.	Florin .....	.40, 2	Gold: 10 florins. Silver: ½, 1, and 2½ florins.
Newfoundland.....	Gold.....	Dollar .....	1.01, 4	Gold: 2 dollars (\$2.02, 7).
Norway .....	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Peru.....	Silver.....	Sol.....	.72, 3	Silver: sol and divisions.
Portugal.....	Gold.....	Milreis .....	1.08	Gold: 1, 2, 5, and 10 milreis.
Russia.....	Silver.....	Rouble .....	.57, 8	Gold: imperial (\$7.71, 8), and ½ imperial †(\$3.86). Silver: ½, 1, and 1 rouble.
Spain.....	Gold and silver.	Peseta.....	.10, 3	Gold: 25 pesetas. Silver: 5 pesetas.
Sweden .....	Gold.....	Crown .....	.26, 8	Gold: 10 and 20 crowns.
Switzerland.....	Gold and silver.	Franc.....	.19, 3	Gold: 5, 10, 20, 50, and 100 francs. Silver: 5 francs.
Tripoli.....	Silver.....	Mahbub of 20 piasters.	.65, 2	
Turkey .....	Gold.....	Plaster .....	.04, 4	Gold: 25, 50, 100, 250, and 500 plasters.
Venezuela.....	Silver.....	Bolivar.....	.14, 5	Gold: 5, 10, 20, 50, and 100 bolivars. Silver: 5 bolivars.

\* Gold the nominal standard. Silver practically the standard.

† Coined since January 1, 1886. Old half-imperial = \$3.98, 6.

In estimating the value of foreign coins the same practice has been followed as heretofore. The value of the monetary unit of countries having a gold or double standard was ascertained by comparing the amount of pure gold in such unit with the pure gold in the United States dollar, and the silver coins of such countries were given the same valuation as the corresponding gold coins with which they are interchangeable by law.

In countries having a silver standard, the values of the silver coins were fixed at the commercial value of the pure silver contained in such coins.

## SPECIAL TESTS OF COINS.

The regulations governing the mint service provide for special assays of current coinage of the mints, as follows:

SEC. 9. From the first and two subsequent deliveries in each week of gold and silver coins of each denomination of coin delivered by the coiner, specimen pieces, two in number, shall be taken, certified, and inclosed by the superintendent and assayer in the same manner as above prescribed for trial by the annual assay commission, when they shall be promptly forwarded to the Director of the Mint by registered mail for assay by the assayer of the Bureau of the Mint.

SEC. 10. The value of the special assay coins shall be returned at the end of each six months (June 30 and December 31) to the proper mints.

In order to enable the Director to know from day to day that the coins being issued at the mints conform in all respects to the requirements of law, a laboratory was established in 1878 on the fourth floor of the Treasury Department, which has proved a valuable adjunct to the Bureau.

Special examinations are also made in the laboratory, for the Treasury Department, of coins and other material for the purpose of detecting and preventing counterfeiting, and for custom requirements.

During the calendar year 1890 there were tested in the laboratory of this Bureau 196 gold coins and 1,010 silver coins, all of which were found to be within the legal requirements in regard to weight, fineness, and mechanical perfection.

Tables will be found in the appendix showing the fineness of the coins assayed and the percentage of coins of various degrees of fineness.

## ANNUAL TRIAL OF COINS.

The following commissioners were appointed under the provisions of section 3547 of the Revised Statutes, to test the weight and fineness of the gold and silver coins of the coinage of the calendar year 1890, reserved for that purpose by the coinage mints, viz: Hon. Nelson W. Aldrich, United States Senate; Hon. Thomas H. Carter, House of Representatives; Messrs. B. A. Gould, Massachusetts; Cabell Whitehead, Virginia; Nelson F. Evans, Pennsylvania; Frank A. Leach, California; G. R. Metten, Montana; John H. Appleton, Rhode Island; C. W. Moore, Idaho; E. S. Willcox, Illinois; Irwin Shepard, Minnesota; H. W. Cannon, New York; J. M. Bailey, jr., South Dakota; W. D. Ewing, Indiana; Charles W. Pavay, Illinois; Daniel M. Houser, Missouri.

The Commission met in Philadelphia on February 11, 1891, with the exception of Hon. N. W. Aldrich and W. D. Ewing, all of the commissioners appointed being present, together with the following *ex officio* commissioners: Hon. William Butler, United States judge for the eastern district of Pennsylvania, Hon. E. S. Lacey, Comptroller of the Currency, and Herbert G. Torrey, assayer of the United States assay office at New York.

The committee on counting reported:

The packages containing the pieces reserved by the several mints for the trial of coins, in accordance with section 3539, Revised Statutes, were delivered to us by the superintendent of the mint at Philadelphia.

The number of coins corresponded with the record kept by the Director of the Mint, of all transcripts sent him by the several superintendents,

The coins reserved were as follows:

PIECES RESERVED FOR ANNUAL TEST, 1890.

Mints.	Pieces.	Value.
GOLD.		
Philadelphia.....	167	\$2,357.50
San Francisco.....	804	16,080.00
New Orleans.....		
Carson.....	165	2,310.00
	1,136	20,747.50
SILVER.		
Philadelphia.....	13,416	8,915.25
San Francisco.....	4,831	4,189.30
New Orleans.....	5,351	5,351.00
Carson.....	1,155	1,155.00
	24,753	19,610.55
Total gold and silver.....	25,889	40,358.05

The committee on assaying reported:

No coin among those examined was found to deviate from the standard fixed by law beyond the legal tolerance, but they were in all cases far within the legal allowance.

The committee on weighing reported:

The committee on weighing pronounces the examination of the weights of the coinage of the several mints during the year 1890 to be satisfactory.

The result of the annual test is contained in the following resolution adopted by the Commission:

*Resolved*, That the Assay Commission, having examined and tested the reserved coins of the several mints for the year 1890, and it appearing that these coins do not differ from the standard fineness and weight by a greater quantity than is allowed by law, the trial is considered and reported satisfactory.

CHANGES IN REGULATIONS.

On the 28th of September, 1891, an order was issued, approved by the Secretary of the Treasury, increasing the charge for small gold bars at the United States assay office at New York from 4 to 5 cents per hundred dollars in value.

Heretofore it has been the practice to charge 4 cents per hundred dollars in value for the manufacture of fine gold bars, and to give depositors, in payment of their deposits, gold bars as nearly approximating the value of their deposits as possible, the smallest being about \$5,000 in value.

In many cases these bars were redeposited for small bars for jewelry and manufacturing purposes, and it has been customary to charge for this exchange, that is, for furnishing small gold bars in the place of large ones, the same amount as the original bar charge, 4 cents per hundred dollars in value.

Under the new regulations small gold bars will be furnished depositors originally when they desire it; and the charge will be 1 cent more

per hundred dollars in value than for large bars, to cover the additional cost of manufacturing small bars.

On the 29th of September, 1891, the following regulation was issued:

In cases of deposits of foreign gold coin or foreign gold bars at the United States assay office at New York, such approximation of the value of the bullion delivered as, in the discretion of the Superintendent, may be regarded safe and proper, not to exceed 90 per cent of the value, will be paid, pending melt and assay.

The purpose of this regulation was to encourage the importation of foreign gold by allowing depositors approximate spot cash value for foreign gold as soon as received at the counter of the assay office, thus saving interest on the value of the deposit pending melt and assay.

#### NEW DESIGNS OF UNITED STATES COINS.

In my last annual report attention was directed to the inelegance of the designs upon some of the coins of the United States and the absence of any authority of law to change an existing design.

The following bill, introduced at my request in the Fifty-first Congress, and which met with the approval of the Secretary of the Treasury, became a law September 26, 1890:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section thirty-five hundred and ten of the Revised Statutes of the United States be, and the same is hereby, amended so as to read as follows:*

"SEC. 3510. The engraver shall prepare from the original dies already authorized all the working dies required for use in the coinage of the several mints, and, when new coins, emblems, devices, legends, or designs are authorized, shall, if required by the Director of the Mint, prepare the devices, models, hubs, or original dies for the same. The Director of the Mint shall have power, with the approval of the Secretary of the Treasury, to cause new designs or models of authorized emblems or devices to be prepared and adopted in the same manner as when new coins or devices are authorized. But no change in the design or die of any coin shall be made oftener than once in twenty-five years from and including the year of the first adoption of the design, model, die, or hub for the same coin: *Provided*, That no change be made in the diameter of any coin: *And provided further*, That nothing in this section shall prevent the adoption of new designs or models for devices or emblems already authorized for the standard silver dollar and the five-cent nickel piece as soon as practicable after the passage of this act. But the Director of the Mint shall, nevertheless, have power, with the approval of the Secretary of the Treasury, to engage temporarily for this purpose the services of one or more artists, distinguished in their respective departments of art, who shall be paid for such service from the contingent appropriation for the mint at Philadelphia."

Approved, September 26, 1890.

In pursuance of the authority contained in this act, the following circular was addressed to artists and relief designers in the United States inviting designs for the obverse and reverse of the silver dollar, and for the obverse only of the half dollar, quarter dollar, and dime, and offering a reward not to exceed \$500 for each design accepted.

#### CIRCULAR LETTER TO ARTISTS.

##### TREASURY DEPARTMENT, BUREAU OF THE MINT,

*Washington, D. C., April 4, 1891.*

Under the provisions of the act of September 26, 1890, authorizing the Director of the Mint, with the approval of the Secretary of the Treasury, to cause new designs or models of authorized emblems or devices to be prepared and adopted for the coins of the United States, it has been decided to invite designs for the obverse and reverse of the silver dollar, and for the obverse only of the half dollar, quarter dollar, and dime.

The following are the conditions under which designs will be considered:

1. They must be presented in the form of models or medallions in plaster, the models to be from 4 to 8 inches in diameter; a separate design to be submitted for the obverse and reverse of the silver dollar, and separate designs for the obverse of the half dollar, quarter dollar, and dime.

2. The models must be in what is known as "low relief," suitable for coins.

3. Each model submitted must be complete, with the denomination of the coin, and only such inscriptions as are required by law, together with the date (year).

4. The models must be submitted under seal to the Director of the Mint on or before June 1, 1891.

5. An award not to exceed \$500 will be made for each design accepted.

Full facilities will be afforded at the Mint at Philadelphia to artists who may desire to examine coins belonging to the cabinet of that institution.

The following is a list of the coins for which new designs are proposed, with the diameter and thickness of each:

DIAMETER AND THICKNESS OF THE FOLLOWING SILVER COINS.

Denominations.	Diameter (20ths of an inch).	Thickness. (1,000ths of an inch).
Standard dollar .....	30	80
Half dollar .....	24	57
Quarter dollar .....	19	45
Dime .....	14	32

Extracts from the laws prescribing the devices and legends are attached hereto.

Very respectfully,

EDWARD O. LEECH,  
*Director of the Mint.*

Approved:

CHARLES FOSTER,  
*Secretary of the Treasury.*

STATUTORY LAWS IN RESPECT TO THE DEVICES AND EMBLEMS UPON THE COINS OF THE UNITED STATES.

SEC. 3517, R. S. Upon the coins there shall be the following devices and legends: Upon one side there shall be an impression emblematic of liberty, with an inscription of the word "Liberty" and the year of the coinage, and upon the reverse shall be the figure or representation of an eagle, with the inscriptions "United States of America" and "E Pluribus Unum," and a designation of the value of the coin; but on the gold dollar and three-dollar piece, the dime, five, three, and one cent piece, the figure of the eagle shall be omitted.

(Applicable to the half dollar, quarter dollar, and dime.)

SEC. 13, act approved January 18, 1837. That upon the coins struck at the Mint there shall be the following devices and legends: Upon one side of each of said coins there shall be an impression emblematic of liberty, with an inscription of the word "Liberty" and the year of the coinage; and upon the reverse of each of the gold and silver coins there shall be the figure or representation of an eagle, with the inscription "United States of America," and a designation of the value of the coin; but on the reverse of the dime and half dime, cent and half cent, the figure of the eagle shall be omitted.

(Applicable to the silver dollar.)

SEC. 18, act approved February 12, 1873. The Director of the Mint, with the approval of the Secretary of the Treasury, may cause the motto "In God we trust" to be inscribed upon such coins as shall admit of such motto, and any of the foregoing inscriptions may be on the rim of the gold and silver coins.

NOTE.—The motto "In God we trust" will be inscribed upon the silver dollar, the half dollar, and quarter dollar, but not upon the dime.

By invitation of the Secretary of the Treasury the following gentlemen met in the office of the Director of the Mint, in Washington, on June 3, 1891, and passed upon the designs submitted, viz: Augustus St. Gaudens, sculptor, of New York City; Henry Mitchell, engraver, of Boston, and Charles E. Barber, engraver, United States Mint at Philadelphia.

The following is the report of the committee:

TREASURY DEPARTMENT,  
BUREAU OF THE MINT,  
Washington, D. C., June 3, 1891.

DEAR SIR: We would respectfully report that in conformity with your written request we have opened in the presence of the Director of the Mint the new designs or models submitted for the silver coins of the United States, under Department circular of April 4, 1891, and have carefully examined the same.

We are of the opinion that none of the designs or models submitted are such a decided improvement upon the present designs of the silver coins of the United States as to be worthy of adoption by the Government.

We would respectfully recommend that the services of one or more artists distinguished for work in designing for relief be engaged at a suitable compensation to prepare for the consideration of the Department new designs for the coins of the United States.

Very respectfully,

HENRY MITCHELL.  
AUGUSTUS ST. GAUDENS.  
CHAS. E. BARBER.

I concur in the findings.

EDWARD O. LEECH,  
*Director.*

HON. CHARLES FOSTER,  
*Secretary of the Treasury.*

New designs for the subsidiary coins—the half dollar, quarter dollar and dime—have been prepared, under my direction, by Mr. Charles E. Barber, the engraver of the mint at Philadelphia, and with your approval have been adopted.

The consideration of the subject of changing the designs upon our coins naturally calls forth some thought upon the subject of coinage generally, a subject full of interest.

Coinage may be defined as consisting in the division of a monetary metal into pieces of uniform dimensions and weight, and in the stamping of them by public authority, in order to certify the quantity of fine metal contained in each; while a coin is one of the pieces so stamped.

Coinage is of very great antiquity. Its invention is generally ascribed to Pheidon of Argos, who reigned in the eighth century before Christ.

When we consider the great antiquity of some of the coins now in a perfect state of preservation, dating back many hundred years before the birth of Christ, they open a vast field of thought.

These metallic monuments, having the portraits and names of the great heroes of the age in which they were struck, bear unequivocal witness to the truth of the historical records which have come down to us, and from which we learn of the wars, religions, and superstitions of past ages.

The earliest specimens of coins of which we have knowledge bore the impression of a die only on the face, the reverse showing the marks of the rude punch used to force the piece of metal into the die. Following this, the first improvement seems to have been an attempt to make the punch conform somewhat to the shape of the die.

This improvement was carried on until we find the punch almost identical with the design of the die, the result being coins with an impression in relief on one side and an intaglio on the other, or, as these pieces are called, incused coins.

This was a great step in coinage and contributed largely to the production of the high relief which we find in antique coins. After these come the coins with separate designs for both the obverse (or face) and

reverse (or back), both sides telling their story; in many cases beautifully executed, considered as works of art.

The idea of relief and abrasion was never considered in connection with antique coinage. The artist indulged his fancy and taste to the fullest extent, and the coins were struck as medals are now, without regard to the amount of pressure required or the number of blows from the hammer or press necessary to perfect the impression in high relief.

The coins of antiquity were for the most part like those of modern times, round, the form best suited to them. Quadrangular, hexagonal, and octagonal, spherical, and spheroid pieces were seldom employed even then.

The names of the oldest coins known, and of many modern ones, point to the connection existing between coins and their weight. Thus the ancient as well as the modern Greek drachma, the pound sterling in England, the pfund in Germany, the livre in France, the lira in Italy.

During historical times and in civilized countries, since the first invention of coinage, gold and silver have been employed whenever governments were rich enough to obtain them, almost exclusively, in the manufacture of all save token coins. Russia at one time coined platina, but as that substance was not well adapted for coinage purposes the stamping of it was stopped and the pieces issued retired by the Government of the Czar.

The beauty of their appearance, hardness, malleability, susceptibility to the receiving of an impression, fusibility, homogeneity, divisibility, rarity, and the relative stability of their value, during limited periods of time, are the qualities that have insured the choice of gold and silver as the monetary metals of the world during so many centuries, and in all countries in which they have been obtainable, either by mining or in exchange for other objects of value.

With the growth of technical knowledge, and in order to meet the increased demands of trade, a proportion of base metal was early added to the gold or silver, and coins now are universally manufactured with an alloy of copper.

The object of mixing gold and silver with a proportion of some other metal, generally copper, in coinage, is to give the pieces greater resistance to wear and tear. This proportion is called the alloy. The proportion of pure metal in the coin is called its fineness. The proportion of alloy should not be allowed to exceed certain limits.

Michel Chevalier laid it down as a rule that *that* proportion of alloy was best which gave the precious metals the greatest resistance to friction. Experience has shown that Chevalier's rule should be modified thus: The best alloy in coinage is that which, in the higher finenesses, offers the greatest resistance to *abrasion*. It has been clearly demonstrated that the proportion of nine parts of gold or silver to one part of copper best accomplishes this result.

The multiples or submultiples of the monetary unit should be such as to render it easy for the public to make up any sum out of the pieces issued by the Government. They should be of such weight and size as to make their use convenient, and to reduce to a minimum the action of abrasion and the possibility of alteration.

The mechanical part of the manufacture of coins at the present day is all that can be desired. The same, however, can not be said of the artistic part of the coinage.

To help make the coins of the United States worthy, from the point of view of the beautiful, of our country, at the beginning of the second



century of its existence, is the object of my recommendations as to new and improved designs.

In modern coinage the designs in monarchical governments consist, as a rule, of the portrait of the sovereign for its obverse and the coat of arms or seal for the reverse, thus simplifying the question of design. Republican nations have generally ignored the idea of having the portrait of their Chief Magistrate upon their coins, but have generally used some ideal head or representative; hence our coinage laws prescribe, "Upon one side there shall be an impression emblematic of liberty, with an inscription of the word 'Liberty' \* \* \* and upon the reverse shall be the figure or representation of an eagle."

The design first adopted was a female head representing liberty for the obverse and an eagle for the reverse.

Without reviewing all the changes which have taken place in the designs upon our coins it may be interesting, now that a change in the designs upon our subsidiary silver coins (the half dollar, quarter dollar and dime) has been decided upon, to enumerate the changes which have been made in these particular pieces.

The present obverse of the subsidiary coins first appeared on the dollar of 1836, dime and half dime of 1837, half dollar and quarter dollar of 1838, and all the silver coins of 1840. It was designed by Sulley and engraved by Mr. Christian Gobrecht. The present reverse, with the exception of some minor differences, first appeared on the half dollar of 1807, dime of 1809, quarter dollar of 1815, and half dime of 1829. The dies were prepared by Mr. John Reich, who was appointed assistant engraver in 1807 by the Director of the Mint, Robert Patterson.

FULL DESCRIPTION OF THE TYPES AND VARIETIES OF THE HALF DOLLAR, FROM THE YEAR OF ITS FIRST ISSUE (1794) TO THE PRESENT TIME.

Authorized to be coined, act of April 2, 1792; weight, 208 grains; fineness, 892.4. Fineness changed, act of January 18, 1837, to 900. Weight changed, act of February 21, 1853, to 192 grains, and again by act of February 12, 1873 to 12½ grams or 192.9 grains.

1794-'95. Obverse: Liberty head facing right, flowing hair, 15 stars; above, "Liberty;" beneath, the date. Reverse: An eagle with raised wings, encircled by branches of laurel, "United States of America." On the edge, "Fifty cents or half a dollar." Size, 21.

1796-'97. Obverse: Bust of Liberty, facing right, hair bound by a ribbon, shoulders draped, 15 stars. Some were struck with 16 stars. Reverse: An eagle with expanded wings standing upon clouds, within a wreath of palm and laurel; "United States of America." 1797, same, with 16 stars.

1798 to 1800, inclusive; none coined.

1801 to 1806 inclusive. Obverse: Same. Reverse: The heraldic eagle bearing the United States shield upon its breast; in beak a scroll inscribed "E Pluribus Unum." A bundle of 13 arrows in the right talon and an olive branch in the left; above are clouds and 13 stars; "United States of America."

1807. No. 1, same. No. 2. Obverse, Liberty head facing left, wearing a cap shaped like a turban, with "Liberty" inscribed on the band; thirteen stars and date. Reverse: An eagle with expanded wings pointing downwards, bearing upon its breast the United States shield, and olive branch in its right talon and 3 arrows in its left; above, in the field, a scroll inscribed "E Pluribus Unum;" beneath "50 C," legend; "United States of America."

1808 to 1815, inclusive, same as No. 2 of 1807.

1816, none coined.

1817 to 1835, inclusive, same as No. 2 of 1807.

1836: No. 1, same as No. 2 of 1807. No. 2. Obverse: Same. Reverse: Same, with reeded edge, the omission of the motto "E Pluribus Unum;" "50 cents" for "50 C." and size 19.

1837. Same as No. 2 of 1836.

1838. No. 1. Obverse same as No. 2 of 1836. Reverse, same; "half dol." for "50 cents." No. 2. Obverse: Liberty seated upon a rock, supporting with her right hand the United States shield, across which floats a scroll inscribed "Liberty," and with her left hand the staff and Liberty cap; beneath, the date. Reverse same as No. 1.

1839 to 1852, inclusive, same as No. 2 of 1838.

1853. Obverse: Same with, an arrow on each side of date. Reverse: Same, with a halo of rays around the eagle.

1854 and 1855, same, without the rays.

1856 to 1865, same, without arrow heads.

1866 to 1872, same, with a scroll above the eagle inscribed "In God we trust."

1873. No. 1, same. No. 2, same, with an arrow head on each side of the date.

1874. Same.

1875 to the present date, same, without the arrow heads.

#### QUARTER DOLLAR.

Authorized to be coined, act of April 2, 1792; weight, 104 grains; fineness, 892.4. Weight changed, act of January 18, 1837, to 103½ grains. Fineness changed, act of January 18, 1837, to 900. Weight changed, act of February 21, 1853, to 96 grains, and weight changed to 6¼ grams or 96.45 grains by the act of February 12, 1873.

1796 same, type as half dollar.

1797 to 1803, inclusive, none coined.

1804 to 1807, same as half dollar of 1801.

1808 to 1814, none coined.

1815, same as No. 2 half dollar of 1807.

1816 and 1817, none coined.

1818 to 1825, same as No. 2 half dollar of 1807.

1829 and 1830, none coined.

1831 to 1837, same as No. 2 half dollar of 1807, with the diameter reduced from size 17 to size 15 and a corresponding increase in the thickness and decrease in the size of devices; the omission of the scroll inscribed "E Pluribus Unum."

1838. No. 1, same: No. 2, same as half dollar of 1839.

1839 to the present time, same as the half dollar.

#### DIME.

Authorized to be coined, act of April 2, 1792; weight, 41.6 grains; fineness, 892.4. Weight changed, act of January 18, 1837, to 41¼ grains, and fineness changed by the same act to 900. The weight was again changed, act of February 12, 1873, to 2½ grams, or 38.58 grains.

1796, same type as half dollar.

1797. No. 1, same, with 16 stars; No. 2, same, with 13 stars.

1798. No. 1, same type as half dollar of 1801 with 16 stars; No. 2, same, with 13 stars.

- 1799, none coined.  
 1800 to 1805, inclusive, same.  
 1806, none coined.  
 1807, same type as half dollar of 1801.  
 1808, none coined.  
 1809, same type as half dollar of 1807.  
 1810, none coined.  
 1811, same type as half dollar of 1807.  
 1812 and 1813, none coined.  
 1814, same type as half dollar of 1807.  
 1815 to 1819, none coined.  
 1820 to 1825, same type as half dollar of 1807.  
 1826, none coined.  
 1827 to 1836, same type as half dollar of 1807.  
 1837. No. 1, same. No. 2. Obverse: Liberty seated; no stars. Reverse: "One dime" within a wreath of laurel; "United States of America."  
 1838. No. 1 same as No. 2 dime of 1837. No. 2 same, with thirteen stars.  
 1839 to 1852 same.  
 1853 No. 1 same. No. 2 same; with an arrow on each side of the date.  
 1854 and 1855 same.  
 1856 to 1859 same, without arrowheads.  
 1860 to 1872. Obverse: Same, with "United States of America" instead of stars. Reverse: "One dime" within a wreath of cereals.  
 1873 No. 1 same. No. 2 same, with an arrowhead on each side of the date.  
 1874 same.  
 1875 to present time same, without arrowheads.

The new designs which have been adopted for the subsidiary coins may be briefly described as follows: On the obverse is a female head, representative of liberty, looking right, expression calm and dignified, with olive wreath around the head and Phrygian cap on back. On a band over front of head the word "Liberty," and over the head the motto "In God we trust"; around the medallion are thirteen stars, and under, the date of coinage. On the reverse appears the seal of the United States as adopted 1782, and is thus described: An eagle displayed, charged on the breast with a shield argent, six pallets gules, a chief azure, holding in the dexter claw an olive branch of thirteen leaves; in the sinister claw a sheaf of thirteen arrows; in the beak a scroll with the motto "E Pluribus Unum," ensigned above and about the head with thirteen stars. This will be the design of the half dollar and quarter dollar, while the dime will have for obverse same head as half dollar and quarter dollar, but in place of the stars the inscription "United States of America," while the motto "In God we trust" will be omitted. The reverse of the dime will be the same as in present use.

From the description given of the coins of the early issue of this Government it will be seen that the first-described reverse which it is proposed to supersede the old with is a return to the design of almost the first coinage. It has often been said that the design of our early coinage was superior to some more modern. This would seem a case in point, as what can be more appropriate for the design of a coin than the great seal, carrying with it, as it undoubtedly does, the mark of its genuineness and worth.

As the volume of coinage in modern time is so vast, great numbers of dies are required, and as the work of engraving a die is of necessity

a slow and tedious process and would be sure to have some variations if each separate die was engraved, hubs are made from which the working dies are transferred, thus making it possible to produce a large number of dies in a comparatively short time, and also insure perfect similarity. The question, What is a hub? is sure to arise in the minds of many. A hub is a piece of tempered steel, on which is the perfect design in relief of the coin it represents. This hub being hard can be forced by great pressure into a finely annealed piece of steel, thus producing a die for coinage. The work of producing a new coin or series of coins is a very delicate operation. First a design is suggested, then models are made, molds are then prepared and electrotypes are made. The question of curve to be given the face of the die is very important, as this varies with each coin and requires careful adjustment to area and design. Although modern coins look flat, the fact is quite the contrary, as none are so, they being struck from dies the surface of which is always curved. From the electrotypes reductions are made by a beautiful machine most delicate in its actions. These reduced copies of the model are in steel and require the skill of the engraver to give them the delicate finish that coins are expected to have. The engraving department of the United States Mint is at present employing all its energy to have the dies with the new designs ready by January 1, 1892.

#### THE NEW MINT AT PHILADELPHIA.

In my last fiscal report, as well as in the last report of the Secretary of the Treasury, attention was directed to the crowded condition of the building now occupied by the Mint of the United States at Philadelphia, and the inadequacy of the present ground area for the erection of a suitable building, and the sale of the present site and the purchase of a new site and the erection of a suitable building for the mint at Philadelphia, was strongly recommended.

On January 6, 1890, a bill (H. R. 3910) was introduced in the House of Representatives by Hon. H. H. Bingham, of Philadelphia, providing for the purchase of a new site and the erection of a new building for the mint at Philadelphia.

On May 2, 1890, the following bill (H. R. 9957), introduced by the same member for the same purpose, was substituted for the bill originally introduced by him:

**A BILL to provide for the purchase of a site and the erection of a public building thereon at Philadelphia, in the State of Pennsylvania.**

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized and directed to acquire, by purchase, condemnation, or otherwise, a site and cause to be erected thereon a suitable building, including fire-proof vaults, heating and ventilating apparatus, elevators, and approaches, for the use and accommodation of the United States Mint, in the city of Philadelphia, and State of Pennsylvania, the cost of said site and building, including said vaults, heating and ventilating apparatus, elevators, and approaches, complete, not to exceed the sum of two million dollars.

So much of the appropriation as may be necessary to defray traveling expenses and other expenses incident to the selection of the site, and for necessary survey thereof, shall be immediately available.

So much of said appropriation as may be necessary for the preparation of sketch plans, drawings, specifications, and detailed estimates for the building by the Supervising Architect of the Treasury Department shall be available immediately upon the selection of the site by the Secretary of the Treasury.

No money appropriated shall be available, except as hereinbefore provided, until a valid title to the site for said building shall be vested in the United States, nor until

the State of Pennsylvania shall have ceded to the United States exclusive jurisdiction over the same during the time the United States shall be or remain the owner thereof, for all purposes except the administration of the criminal laws of said State and the service of civil process therein.

After the said site shall have been paid for and the sketch-plans and detailed drawings for the buildings shall have been prepared by the Supervising Architect, and approved by the Secretary of the Treasury and Director of the Mint, the balance of appropriation shall be available for the erection and completion of the building, including fire-proof vaults, heating and ventilating apparatus, elevators, and approaches, and such balance of the appropriation as may remain available after the building shall have been completed shall be applied to and used in the purchase of apparatus for the purposes of the mint.

The building shall be unexposed to danger from fire by an open space of at least forty feet on each side, including streets and alleys.

That the Secretary of the Treasury be, and he is hereby, further directed, when the new building herein authorized to be erected shall have been completed, to dispose of the present United States Mint building in the city of Philadelphia and State of Pennsylvania, at private or public sale, and to give a quit-claim deed to the purchaser thereof, and to deposit the proceeds of the sale to the credit of the Treasurer of the United States in the manner prescribed by sections thirty-six hundred and seventeen and thirty-six hundred and eighteen, United States Revised Statutes.

The original bill (H. R. 3910) having been referred by the Committee on Public Buildings and Grounds to the Treasury Department for report, the following communications from the Secretary of the Treasury, the Director of the Mint, and the Supervising Architect of the Treasury were transmitted to the Committee on Public Buildings and Grounds on February 18, 1890:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,

*Washington, D. C., February 18, 1890.*

SIR: I have the honor to acknowledge the receipt of a letter from the Committee on Public Buildings and Grounds, asking for the views of the Department upon bill H. R. 3910, a copy of which is inclosed, providing for the purchase of a site and the erection of a new building for the mint at Philadelphia.

In reply, I desire to call attention to the statements made in the accompanying papers from the Director of the Mint, the Supervising Architect, and the principal mint officers at Philadelphia, showing the total inadequacy of the present quarters and setting forth specifically the reasons, which are apparent to those most familiar with the subject, for an enlargement of the present facilities for coining purposes. Every consideration bearing upon an effective and correct working of the mint service points to the necessity of providing at once a sufficient and suitable building. While our legislators of over half a century ago no doubt attempted to make provision for the then immediate future, they never for a moment intended to erect a building which would accommodate itself to the needs and purposes of the present time, when the number of coins struck at this particular mint is eight times as great as it was then. Every department of the building is crowded to its utmost capacity with machinery and employes. It is impossible to put in force systematic methods, and much confusion and delay are occasioned by the want of space in which to arrange, in an orderly and natural relation, the several processes of the different operations through which the metal has to go in order to produce the perfect coin. The very limited area that can be assigned to the furnaces and other branches requiring the employment of artificial heat makes the temperature at all times almost unbearable, and the upper floor, the ceiling of which is in close proximity to the roof, is filled with lady operatives, who in the summer find in the stifled condition of the atmosphere abundant cause for absence and ill health.

Upon a recent personal inspection of the premises I was fully convinced of the serious difficulties under which all the employes labored, and I am sure that anyone who visits the mint can not fail to be impressed in the same way. In this connection I beg to refer to the recommendation of the assay commission in resolutions herewith transmitted. The members of this commission were gentlemen of high professional attainments and prominent in matters kindred to coinage. They have made manifest the results of their personal observations and have unanimously expressed the opinion that the only remedy for the present disabilities lies in the erection of a more spacious building. An appropriation from last year is available for the enlargement of the present building, but it would be very doubtful economy, if not altogether waste, to expend any large amount in attempting to make the present structure meet the requirements of the service. The walls are of marble, very heavy, and cover nearly all of the ground at that point which belongs to the Government.

The heavy machinery and large amount of metal to be handled, as well as the delicate operations connected with the finer work of coinage, makes it impracticable to use a building many stories in height, and it is very doubtful if any good results would follow the placing of additional stories on the present building. Good public policy at once suggests facilities to be had only in a building of ample proportions, and I most earnestly recommend the subject to the favorable consideration of Congress. I think it would be better, however, to amend the proposed bill in such a way as to make a specific appropriation of \$2,000,000 to purchase a site and erect the building, and after it is finished to provide for the sale of the present site and building, the proceeds of such sale to be covered into the Treasury under the head of "Miscellaneous receipts."

Respectfully, yours,

WILLIAM WINDOM,  
*Secretary.*

Hon. S. L. MILIKEN,  
*Chairman of Committee on Public Buildings and Grounds,  
House of Representatives.*

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., February 7, 1890.*

SIR: Referring to House bill 3910, authorizing the sale of the present site of the mint at Philadelphia and the purchase of a new site, and the erection of a new building for the mint in that city, I have the honor to present herewith my views in regard to the necessity and expediency of enacting the same into law.

The act establishing the Mint of the United States was approved by President Washington, April 2, 1792. The same year the structure for the mint, a plain brick edifice, was erected on Seventh street near Arch, in the city of Philadelphia. The following October the building was occupied for coinage purposes, and was so used for a period of over forty years. This was the first public building erected in the United States under the authority of the Federal Government.

By act of May 19, 1829, the mint was permanently located in Philadelphia, and the present mint edifice, which stands at the corner of Chestnut and Juniper streets, on a lot fronting 150 feet on Chestnut street and extending back 204 feet to Penn Square, was authorized. The cornerstone was laid July 4, 1829, and the building was completed and occupied for coinage purposes in 1833. This building has been used continuously, without any material enlargement, for a period of fifty-seven years, as the principal coinage institution of the United States, although the growth and coinage requirements of the country have long since outgrown its capacity. It will be remembered that this building was planned and erected twenty years before the discovery of gold in California and nearly forty years before the immense silver discoveries of Nevada. The product of the precious metals in the United States in 1833 was insignificant, the total product for the ten years 1834-'44 being only \$7,750,000. The present product approximates annually \$100,000,000.

The coinage executed at the mint in 1833 was 10,370,700 pieces of the value, of \$3,765,710; the coinage of the same institution for the last calendar year (1889) aggregated 94,012,194 pieces, of the value of \$24,804,854.84.

In addition to the coinage of gold and silver in common with the other mints of the United States, the mint at Philadelphia is the only institution in the United States authorized by law to execute minor coinage, the demand for which has become so pressing that for several years past the Government has been obliged to buy the blanks ready for stamping, and for several months past nine large presses have been used exclusively in the stamping of minor coin.

Moreover, the mint at Philadelphia is the only one in the country which has connected with it an engraving department, where, by statutory requirement, the devices for our coins are engraved, and the dies, both original and working, for all our mints are made, and medals of a national character are executed.

The building was not planned with any idea of adaptation for many of the mechanical and metallurgical operations at present carried on in it. When it was erected many of the processes of metallurgy now employed were unknown. The area in the center of the mint, originally intended for a stack through which the fumes of acid, smoke, etc., could pass off, is now filled to the very roof with wooden structures, which are not only objectionable in themselves, but increase the liability to fire, and take away ventilation and light, while the erection in the immediate vicinity of much higher buildings prevents the free escape of the fumes from the acid refinery, to the great annoyance of the public.

The process of striking coin was by the screw-press worked by hand, and the introduction of steam for coinage purposes did not take place until 1836, three years after the building was completed.

It is not my purpose to enumerate in detail the insufficiency of the present building for the proper and safe execution of the immense amount of work now turned out. For detailed information on this point reference is made to the letters of the superintendent and operative officers inclosed. Certain it is that no private manufacturing establishment would have worked continuously for fifty-seven years in the same building, with an increase of 800 per cent in its annual output (as shown by the coinage of pieces at this mint in 1889 as compared with 1833), without largely increasing its capacity.

It has not been practicable to remedy the inadequacy of working space in the mint at Philadelphia by alterations and enlargements of the present building, owing to the fact that there is not sufficient area.

It is essential for the efficient execution of the delicate and important processes of coinage that the mechanical operations of each department be conducted on the same floor. The work rooms of the coiner's department, for instance—that is, all the rooms for cutting, rolling, milling, and the other coinage operations—should be on one floor.

In 1882 the attention of Congress was directed to the insufficiency of the ground area for the business of the mint, and a bill was favorably reported from the Committee on Coinage, Weights, and Measures authorizing the purchase of adjoining property covering a surface of 100 feet on Chestnut street and extending north 204 feet on Broad street.

Unfortunately this bill failed to become a law, and the magnificent building now occupied by the Girard Life Insurance, Annuity and Trust Company, valued at \$1,000,000, has been built upon it, thus precluding the Government from obtaining possession of it. Nor is there any other property adjoining which it is possible for the Government now to secure; so that it is impracticable to extend the area of the mint in its present location.

If therefore anything is to be done in the way of providing enlarged facilities for the mint at Philadelphia the matter resolves itself into one of two alternatives: either the enlargement of the present building by an attic story or an extension of the building to the line of the portico, or both; or, as the other alternative, the erection of a new mint.

In accordance with estimates prepared by the Supervising Architect an appropriation of \$220,000 was included in the sundry civil bill, approved October 2, 1888, "for the United States Mint at Philadelphia, Pa.; for an additional story to and enlarging the building, including vault, alterations, and other necessary work." Of this appropriation the sum of \$43,399.70 has been expended for the construction of new vaults, leaving \$176,600.30 available for the enlargement contemplated.

Since this appropriation was made further plans and drawings have been prepared by the Supervising Architect contemplating an extension of the floor area by extending the building front to the line of the portico.

In my annual report for the fiscal year ended June 30, 1889, I had the honor to recommend that the appropriation available, viz, \$176,600.30, be increased to the sum of \$420,000, that being the estimate of the Supervising Architect of the cost of the extension designated in the last plans. If, then, the mint remain on its present site, an immediate expenditure of \$420,000 will be necessary to afford proper room for its business. The expenditure of even this large sum will remedy the existing state of things to only a limited extent, but will not accomplish the main purpose desired, viz, sufficient ground area for the location of the work rooms of the mechanical departments on one floor.

The objections to an additional story are so forcibly pointed out in the letter of Superintendent Bosbyshell that I shall not repeat them.

The present time is opportune for the purchase of a convenient site for a new mint building in Philadelphia. It is believed that a suitable one, in a convenient section of the city, on one of its most prominent streets, can be procured at a cost not exceeding \$500,000 and that the present site and edifice will sell for a sum approximating \$800,000; so that if this bill should become a law about \$300,000, the probable excess of the amount received for the present site above the cost of a new site, would be available towards the erection of a new mint.

Estimates as to the cost of a new building suitable for the requirements of the mint at Philadelphia will of course be furnished by the Supervising Architect, but I may remark that the mint at San Francisco, finished in 1873, which is a large granite building, one of the most beautiful in that city, perfectly adapted to its purposes, was erected at a cost of \$2,130,512.15 (not including the cost of site, \$100,000). Making allowance for the reduced cost of labor and material at the present date as compared with 1873, and especially in Philadelphia, as compared with San Francisco, it would seem reasonable to say that \$1,500,000 would be the outside cost of a suitable building in Philadelphia, or a net cost of \$1,200,000, against an appropriation of \$420,000 already asked for the enlargement of the mint if it remains in its present location.

I can not too strongly urge upon Congress the advisability of purchasing a new site and erecting a new mint, especially as the opportunity which now presents itself for securing a convenient and suitable location for a reasonable consideration may not soon occur again.

Surely this great Government, with its growing wealth and population, producing annually from its mines \$100,000,000 of the precious metals, can afford to have the very finest buildings as well as the best appliances and machinery for the important and delicate operations of coining money, and it would seem as if an appropriation of \$1,200,000 for the erection of a suitable structure for its most important mint should not be considered a piece of extravagance, but rather as an act demanded by our national character.

I inclose herewith letters from the superintendent and operative officers of the mint at Philadelphia, to which attention is invited.

Trusting this matter will receive your favorable recommendation,

I am, very respectfully,

E. O. LEECH,  
*Director of the Mint.*

Hon. WILLIAM WINDOM,  
*Secretary of the Treasury, Washington, D. C.*

—  
TREASURY DEPARTMENT, OFFICE OF THE SUPERVISING ARCHITECT,

*Washington, D. C., February 17, 1890.*

SIR: I have the honor to acknowledge the receipt by reference from you of the letter of the 13th instant, addressed to you by the Committee on Public Buildings and Grounds, House of Representatives, requesting to be informed as to the present condition of the United States Mint building at Philadelphia, Pa., in regard to size, convenience, etc., for transacting the public business, the need of a new building for the purposes of the United States Mint, and such other information in regard to the subject as may be deemed of use to said committee in connection with H. R. bill 3910, introduced January 6, 1890, by Hon. Henry H. Bingham, to provide for the sale of the present United States Mint building and site, the purchase of land suitable for a site, and the erection thereon of a new public building for carrying on the business of the mint in Philadelphia, Pa., the proceeds of the sale of the present United States Mint property, or so much thereof as may be necessary, to be used for the purpose of purchasing a new site and erecting thereon a new building for said purpose, and to submit the following:

I invite attention to the statements made on pages 62 and 63 of the Annual Report of the Supervising Architect of the Treasury Department, 1889.

The mint building in Philadelphia has been changed in arrangements and enlarged by minor additions from time to time to meet the demands of the present public business, and practically all of the available ground within the metes and bounds of the site is now occupied by the building.

With the appropriation made by act of Congress approved October 2, 1888, viz., \$220,000, and the additional appropriation of \$200,000 asked for in the annual estimates, it is proposed to build a third story to the present building and extend the wings on each side of the entrance portico out to the street front as further additions to the structure.

By making a new assignment of the old portion of the structure with the additional floor area to be obtained by such improvements there would be better facilities for the conduct of the business of the mint than there is now afforded in the building.

These improvements, however, would not provide the convenience needed for the proper conduct of the work of the mint, nor secure full economy in the management that could be applied if a structure with sufficient ground area was erected that would enable the work of the coinage of metals to be done continuously on one floor without the necessity of irregular transfers of the metals during the process of its coinage between working rooms not contiguously arranged, and would prevent the inconvenience and delay incident to the necessary use of elevator service between the different stories of the building.

The metals should be delivered at one station and pass regularly from that point through the several apartments contiguously arranged, properly equipped with the necessary furnaces, machines, plants, etc., and assigned to the different branches of the work incident to its completion, so that after the metals shall have reached the apartment in which the last branch of work thereon is to be done the coins will be perfected and ready for storage or distribution.

The actual cost of the present United States Mint building in Philadelphia, including the cost of alterations and repairs to June 30, 1889, is \$432,871.48 plus the cost of site—\$31,666.67—which aggregates \$464,538.15, in connection with which must be



considered the work now being done under the appropriation of \$220,000 made by act of Congress approved October 2, 1888, and the appropriation asked for in the annual estimates.

From computations made in the office of the Supervising Architect of this Department based upon information received, it is found that, to construct such a building, with proper lighting, ventilating, and heating facilities, that would afford proper accommodations for the present and prospective needs of the mint in said city, \$1,500,000 will be required in addition to such amount as may be needed for the purchase of land suitably and adaptably located for the purpose.

After duly considering the subject, I am of the opinion that the convenience of the public business done at the mint and the economy of the public service would be best consulted by the acquisition of a new site and the erection thereon of a new suitable building for the exclusive use of the United States Mint.

I would therefore suggest that, to facilitate a speedy compliance with the provisions of the bill, should it become a law, said H. R. bill should be so modified as to make a specific appropriation for the purchase of land for a site and the erection of the building in addition to the sale of the present site and building, after the completion of the new building, and that the proceeds from such sale be deposited with the Treasurer of the United States as miscellaneous receipts derived from the sale of Government property.

Respectfully, yours,

JAMES H. WINDRIM,  
*Supervising Architect.*

Hon. WILLIAM WINDOM,  
*Secretary of the Treasury.*

On June 5, 1890, Mr. Darlington, from the Committee on Public Buildings and Grounds, submitted the following report:

[House Report No. 2326, Fifty-first Congress, first session.]

The Committee on Public Buildings and Grounds, having had under consideration the bill (H. R. 9957) to provide for the purchase of a site and the erection of a public building thereon at Philadelphia, submits the following report:

The necessity for the enlargement and improvement of the Mint of the United States at Philadelphia, for which this bill provides, has been a matter of consideration by Congress since 1880. The House and Senate committees of the Forty-sixth Congress reported favorably upon a similar measure, and the House Committee on Coinage, Weights, and Measures of the Forty-seventh Congress unanimously reported a bill which had originated in the Senate of like import. The necessity for increasing the facilities of the Philadelphia Mint has never been questioned, but from various causes the bills to which reference is made failed of final action in the House.

In considering the bill submitted, your committee has been greatly aided by information furnished by the Secretary of the Treasury and the Director of the Mint, reinforced by the clear, concise, and intelligent statement of the superintendent and operative officers of the Philadelphia Mint, as well as by a memorial signed by the commissioners appointed by the President to conduct the annual trial of the pyx for the coinage of all the mints during the year 1889. From these various authorities, all in substantial agreement as regards the embarrassments to which the officers in charge are subjected by reason of confined quarters, entailing lack of machinery, imperfect ventilation and sanitation, your committee is clearly of the opinion that the provision for the enlargement of the present mint building included in the sundry civil bill of 1888 (\$220,000) signally fails to meet the requirements of effective public service. That provision was "for an additional story to and enlarging the building, including vaults, alterations, and other necessary work." Of this proposed enlargement of the building Supervising Architect J. H. Windrim says that, while it would afford somewhat better facilities for the conduct of business than at present exist it would not provide the conveniences needed nor secure economy in management that could be secured by a structure with proper ground area. Nor can the enlargement already authorized be made without an additional appropriation.

The present mint was erected and completed for coinage purposes in 1833, and has been used, without material enlargement, fifty-seven years. The coinage executed in 1833, at which time the production of the precious metals in the United States was insignificant, was 10,370,700 pieces, of the value of \$3,765,710, and the total value of the gold and silver product for the ensuing ten years was only \$7,750,000. The present annual product of the precious metals in the United States approximates \$100,000,000, and the coinage of the Philadelphia Mint for the calendar year 1889 aggregated 94,012,194 pieces, of the value of \$24,804,854.84. In addition to the coinage of gold and

silver the mint at Philadelphia is the only institution designated by law to execute minor coinage, for which the demand for small exchanges is cumulative and pressing. So great is the demand for these small coins that the Government has been obliged to purchase the blanks ready for stamping, while 9 presses have been kept busy for many months in the execution of this coinage to supply public demand. The work demanded of this mint has increased 800 per cent since the completion of the present building in 1833, as is shown by its annual output.

Your committee finds a consensus of opinion among the officers familiar with coinage matters as respects the remedy, which is increased ground area. This is necessary for the efficient and proper conduct of the delicate and important processes of coinage, which, whether scientific or mechanical, are to be ranked as works of precision. The entire mechanical operation should be on a single floor, the subdepartments of each operative officer being contiguous and continuous. In default of this the work is hindered and the risk greatly increased. This is particularly true in the coinage department, where the various processes for converting the ingot into coin have to be carried on in rooms often widely separated, however related the processes may be, the metal in its several stages passing from ground floor to second story, from second story to basement, and thence to the presses on the ground floor. It is evident that processes so important and so necessarily connected with national credit should be divested of all unnecessary risks. That is a desideratum; and it can be secured only by such an arrangement of the coining department as will admit of the carrying forward of the work continuously in rooms contiguous and at grade, so that the officer in charge may have the metal in its various stages under his eye.

Such necessary supervision of the processes of coining can not be secured in the present structure, even if the entire available ground space should be given up to the coiner. But the processes through which the metals pass before they can go to the coiner are many, and necessarily of absolute accuracy. The coinage laid upon this mint requires the melter and refiner to melt daily from 5 to 7 net tons of silver. This important work, on the accuracy of which the integrity of our coin largely depends, has to be carried on in cramped quarters and at a disadvantage that greatly increases the labor and risk of that officer. The entire Treasury purchases of bullion assigned to this mint for conversion into coin have to be passed in at a window of a department not under control of the melter and refiner, and no modification of the structure yet proposed would remove this difficulty. The room referred to is the deposit melting room, where the bullion of depositors is melted, a room that should be absolutely isolated from every other and from the public. The melter and refiner is, by courtesy and necessity, allowed to receive the Treasury purchases through the window of this room, and through the same window must be taken the fuel for its furnaces. This involves constant interruptions of the processes, and more or less confusion, alike unjust and detrimental to the operative officers concerned, the efficiency of public service, and to depositors, whose deposits are there prepared for assay.

The exigencies of the other operative departments of this mint confine the melter and refiner to a single room, in which he is required to melt and prepare ingots of gold, silver, nickel, and bronze. It is believed that conditions so incompatible with work that must be absolutely accurate or fail altogether do not exist in any mint of modern structure. No subdivision of any space available in the building can remedy this disability. Beyond these defects the chimney-stacks of the melter and refiner's department are overtopped by the walls of the adjoining buildings to the extent of five stories. This leaves the draft of the melting-furnaces at the caprice of the winds, which from the west impair the draft and from the east drive the fumes and product of combustion into the windows of neighboring residents. It may be regarded as merely a question of time when the neighboring residents will complain of this annoyance as a nuisance.

When the present structure was planned many of the processes of metallurgy now employed were unknown. Some improved machinery, operated by steam, was introduced in 1836. Improved appliances have been added from time to time, until now this mint lags behind a quarter of a century in the race of improvement simply because every inch of available space has been exhausted. Machinery of the most advanced order has become a necessity, and it awaits the purchaser who has space for its accommodation and operation. The mint at Philadelphia can not avail itself of such desirable and necessary appliances because its ground space is fully occupied already. The central area, originally intended for ventilating purposes and working space, has, from time to time, as the exigency demanded, been occupied by structures that impair ventilation and lighting and endanger the health, as they decrease the comfort and convenience, of the working force. The high modern structures on either hand prevent the escape and diffusion of the acid fumes from the refinery and cause them to pervade the entire building.

It is proper to note that certain operations by law authorized to be performed at the Philadelphia mint are not performed at any of the other mints. The dies for the coinage of all the mints and for national medals are all designed and prepared at this mint, and all medals of a national character are executed in the same institution. The engraving department, one of the most important of all, because it must maintain uniformity of design in coinage, at present is indifferently accommodated. It can not be relieved by any modification of the present structure. The assayer and the melter and refiner perform intimately related functions, yet they are necessarily located on different floors at present; nor would alterations of the structure enable them to occupy communicating apartments. The assay department of the Philadelphia mint enjoys, and has from an early day enjoyed, an enviable repute for accuracy throughout the commercial world. Such repute is of incalculable value to the nation, since it goes to establish the very foundation of national credit through the known and invariable integrity of its coinage.

Your committee finds that it is impossible to put systematic methods in force in the present structure. Yet such methods are undoubtedly necessary to secure the highest results at a minimum risk and with economy. It is the parent mint, established early in the nation's career, and located at Philadelphia for reasons quite obvious. The location is near the seaboard, yet not exposed to the hazards of invasion; in a great commercial and manufacturing metropolis, and within easy communication of the trade centers of the Atlantic slope. The location is in itself a guaranty of safety for the treasure that naturally flows to the mint. And this is the foremost and richest nation of the world, the greatest producer of the money metals of all, and now, as for years, requiring more service from its mints than any other nation. Your committee submits that the parent mint of the foremost nation on the globe should not be second to any either in working space, appliances, or in that structural excellence and design which conjoined crystallize the history of national progress in adamant. While your committee fully discriminates between what is necessary and appropriate, and what is extravagant and lavish in expenditures, it recommends such a reconstruction of the parent mint at Philadelphia as shall respond to public exigencies and redound to the credit of the nation.

In this connection it is proper again to refer to the fact that the commission appointed by the President to conduct the annual assay last February, was composed of men eminent in the business, political, and scientific world, many of them distinguished physicists and metallurgists, and that this commission, becoming impressed with the crowded condition of the mint building and its processes, unanimously memorialized Congress in favor of a new structure with greater ground space and approved modern appliances. The gentlemen of that commission represented every section of the Union, from Maine to California, and their unanimous testimony has value accordingly.

After giving full consideration to the facts submitted by the Secretary of the Treasury, the Director of the Mint, the superintendent of the mint at Philadelphia, and his operative officers, together with the statements of the Supervising Architect of the Treasury Department, the committee is enabled to conclude—

First. The present mint building at Philadelphia is entirely inadequate to the service required both as regards area and appliances.

Second. No enlargement of ground area is possible; to increase height will not remove the disadvantages under which the operations are performed.

Third. To remedy the disabilities so clearly set forth, a new site with ample ground area is absolutely necessary, and a new building on modern lines, with such modern appliances as experience has proved necessary for good work and precision, be erected and equipped.

The Director of the Mint states that of the sum of \$220,000 appropriated by the sundry civil bill of 1888 for improvements the sum of \$176,600.30 remains available, and that he has recommended, upon an estimate of the Supervising Architect, an increase of this balance to \$420,000. If then the mint remains at its present location, an immediate expenditure of \$420,000 will be necessary.

The bill submitted with this report provides for the purchase of a site and the erection of a new building at Philadelphia, at a cost not exceeding \$2,000,000, and the sale of the present building and site. The committee believes that a new site with ample ground space and in a desirable location can be procured at a cost of \$500,000, and that the property now occupied can be sold for at least \$800,000. The net cost therefore of the property would be \$1,200,000, against an appropriation of \$420,000 already asked and in part appropriated for the enlargement of the mint if it remains at its present location. It is probable that the Government can at this time purchase a desirable site at a less cost than at any future time. It failed to avail itself of the option of the entire area from its western foundations to Broad street at a moderate price some years ago, and again in 1882, when the land might have been had for \$400,000, and probably less. The same land can not be purchased to-day for less than \$2,000,000 with the improvements.

The committee assumes that the mint will be permanently located at Philadelphia, and as enlargement is a certainty, true economy points at the present as the proper time to provide therefor. The Philadelphia Mint was the first public building erected in the United States under Federal authority, and the act creating it was approved by President Washington. Its history and the coinage of the nation is one of the many historical associations that cluster around the city of Philadelphia—memorable in every patriotic impulse and action.

The committee recommend the passage of the bill with the following amendments: In line 12 strike out all after the word "dollars" down to and including line 15, which is the appropriating clause.

In line 26 strike out the words "by this act."

In line 38 strike out the word "said."

In line 41 strike out the word "said."

No action was taken, during the first session of the Fifty-first Congress, by the House of Representatives, on the favorable report, from the Committee on Public Buildings and Grounds on the bill providing for the purchase of a new site and the erection of a new mint at Philadelphia.

During the second session of the Fifty-first Congress, Senate bill No. 5110 (being identical with the bill favorably reported from the House Committee on Public Buildings and Grounds) to provide for the purchase of a site and the erection of a public building thereon at Philadelphia, was taken from the Calendar and passed the Senate February 26, 1891.

In the House of Representatives, on March 2, 1891, on motion of Mr. Bingham, the rules were suspended and Senate bill 5110 was passed.

The bill was approved by the President the next day.

The following is the text of the law:

A BILL to provide for the purchase of a site and the erection of a public building, thereon at Philadelphia, in the State of Pennsylvania.

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,* That the Secretary of the Treasury be, and he is hereby, authorized and directed to acquire, by purchase, condemnation, or otherwise, a site and cause to be erected thereon a suitable building, including fireproof vaults, heating and ventilating apparatus, elevators, and approaches, for the use and accommodation of the United States Mint, in the city of Philadelphia and State of Pennsylvania, the cost of said site and building, including said vaults, heating and ventilating apparatus, elevators, and approaches, complete, not to exceed the sum of two million dollars.

So much of the appropriation as may be necessary to defray traveling expenses and other expenses incident to the selection of the site, and for necessary survey thereof, shall be immediately available.

So much of said appropriation as may be necessary for the preparation of sketch plans, drawings, specifications, and detailed estimates for the building by the Supervising Architect of the Treasury Department shall be available immediately upon the selection of the site by the Secretary of the Treasury.

No money appropriated shall be available, except as hereinbefore provided, until a valid title to the site for said building shall be vested in the United States, nor until the State of Pennsylvania shall have ceded to the United States exclusive jurisdiction over the same, during the time the United States shall be or remain the owner thereof, for all purposes except the administration of the criminal laws of said State and the service of civil process therein.

After the said site shall have been paid for and the sketch plans and detailed drawings for the buildings shall have been prepared by the Supervising Architect, and approved by the Secretary of the Treasury and Director of the Mint, the balance of appropriation shall be available for the erection and completion of the building, including fireproof vaults, heating and ventilating apparatus, elevators, and approaches, and such balance of the appropriation as may remain available after the building shall have been completed shall be applied to and used in the purchase of apparatus for the purposes of the mint.

The building shall be unexposed to danger from fire by an open space of at least forty feet on each side, including streets and alleys.

That the Secretary of the Treasury be, and he is hereby, further directed, when the new building herein authorized to be erected shall have been completed, to dispose of

the present United States Mint building in the city of Philadelphia and State of Pennsylvania, at private or public sale, and to give a quitclaim deed to the purchaser thereof, and to deposit the proceeds of the sale to the credit of the Treasurer of the United States in the manner prescribed by section thirty-six hundred and seventeen and thirty-six hundred and eighteen, United States Revised Statutes.

Soon after the passage of this law the question was raised as to whether it contained any appropriation for carrying into effect its provisions.

The question was submitted by the Secretary of the Treasury to the Attorney-General for his opinion.

The following is the opinion of the Attorney-General on the subject:

DEPARTMENT OF JUSTICE,  
Washington, D. C., March 28, 1891.

SIR: By letter of the 7th instant you invited the attention of the Attorney-General to an act of Congress, approved March 3, 1891, entitled "An act to provide for the purchase of a site and the erection of a public building thereon at Philadelphia, in the State of Pennsylvania," and requested his opinion "whether or not said bill carries the appropriation of \$2,000,000 mentioned therein for the purchase of the site named in the bill and the erection of a building thereon." You inclosed a copy of the act, the important part of which for this discussion is as follows:

"That the Secretary of the Treasury be, and he is hereby, authorized and directed to acquire, by purchase, condemnation, or otherwise, a site, and cause to be erected thereon a suitable building, including fireproof vaults, heating and ventilating apparatus, elevators, and approaches, for the use and accommodation of the United States mint in the city of Philadelphia and State of Pennsylvania, the cost of said site and building, including said vaults, heating and ventilating apparatus, elevators, and approaches, complete, not to exceed the sum of \$2,000,000.

"So much of the appropriation as may be necessary to defray traveling expenses and other expenses incident to the selection of the site, and for necessary survey thereof, shall be immediately available.

"So much of said appropriation as may be necessary for the preparation of sketch plans, drawings, specifications, and detailed estimates for the building by the Supervising Architect of the Treasury Department shall be available immediately upon the selection of the site by the Secretary of the Treasury.

"No money appropriated shall be available, except as hereinbefore provided, until a valid title to the site for said building shall be vested in the United States, nor until the State of Pennsylvania shall have ceded to the United States exclusive jurisdiction over the same, during the time the United States shall be or remain the owner thereof, for all purposes except the administration of the criminal laws of said State and the service of civil process therein.

"After the said site shall have been paid for, and the sketch plans and detailed drawings for the building shall have been prepared by the Supervising Architect and approved by the Secretary of the Treasury and Director of the Mint, the balance of appropriation shall be available for the erection and completion of the building including fireproof vaults, heating and ventilating apparatus, elevators, and approaches, and such balance of the appropriation as may remain available after the building shall have been completed shall be applied to and used in the purchase of apparatus for the purposes of the mint."

In my opinion no money is appropriated by this act for the purposes therein mentioned. Its language, just quoted, if taken alone, would probably by implication carry an appropriation; but when we consider it in connection with the rule of construction laid down in the section of the sundry civil act of August 7, 1882 (22 Stats., 305), referred to by you, together with the parliamentary history of this act, and others of the same character passed by the same Congress, it is impossible to escape the conclusion that Congress did not intend by the language above quoted to take the sum of money therein mentioned out of the Treasury. The section in the sundry civil act of 1882 is as follows:

"*Provided*, That no act passed authorizing the Secretary of the Treasury to purchase a site and erect a public building thereon shall be held and construed to appropriate money, unless the act in express language makes such appropriations."

Though this is a proviso in an appropriation bill, its language is so general as to affect all future legislation. The act under consideration, therefore, must contain an express appropriation of money. There certainly is no express appropriation of \$2,000,000. There is a reference in the second paragraph of the act to an appropriation. In the third paragraph the reference is repeated, with the words "said appropriation." The word "appropriated" occurs in the fourth paragraph, and "balance of the appropriation" twice in the fifth. It would be natural to refer these words to the express authority conferred on the Secretary of the Treasury in the first

paragraph—to acquire by purchase, condemnation, or otherwise, a site, and cause to be erected thereon a suitable building not to exceed the sum of \$2,000,000, and to give to that authority the effect of an appropriation. Such a construction, however, would be an appropriation by implication, forbidden by the section of the sundry civil act of 1882, quoted above.

The parliamentary history of the act will show that the words “appropriation” and “appropriated,” wherever they occur in the act, must have reference to a future appropriation to be made in another act, and must be construed to limit the expenditure under such appropriation. It appears that on May 2, 1890 (Congressional Record, vol. 21, part 5, p. 4172), a bill (H. R. 9957) to provide for the purchase of a site and the erection of a public building thereon, at Philadelphia, in the State of Pennsylvania, was introduced by Mr. Bingham, was read twice, and referred to the Committee on Public Buildings and Grounds. On June 5, 1890 (Congressional Record, vol. 21, part 6, p. 5670), Mr. Darlington, from the Committee on Public Buildings and Grounds, reported this bill with amendments, and it was committed to the Committee of the Whole House on the state of the Union and ordered to be printed. The bill, as originally introduced by Mr. Bingham, was exactly like the act under consideration except that at the end of the first paragraph were the following words: “Which said sum of two million dollars is hereby appropriated for said purpose out of any moneys in the United States Treasury not otherwise appropriated,” and that in the fourth paragraph after the words “no money appropriated” were the words “by this act,” and in the fifth paragraph, before the word “appropriation” as it occurs twice therein, was the word “said.” The bill as reported back by the committee was accompanied by a report (Report No. 2326) which recommended the passage of the bill, with the following amendments:

“In line twelve, strike out all after the word “dollars” down to and including line fifteen, *which is the appropriating clause*. In line twenty-six, strike out the words “by this act.” In line thirty-eight, strike out the word “said” In line forty-one, strike out the word “said.”

Nothing else was done with the bill in the first session. On February 19, 1891, Mr. Spooner, for Mr. Cameron, introduced in the Senate a bill exactly in the words of the bill which we have followed in the House, as amended by the Committee on Public Buildings. The bill was referred in the Senate to the Committee on Public Grounds and Buildings, and on February 26, 1891, was reported back and passed. February 28, 1891, in the House the Senate bill was read twice and referred to the Committee on Public Grounds and Buildings, by whom, on the same day, it was reported with the recommendation that, as it was identical with the House, bill, it be taken as a substitute for the same and passed (H. R. 4025). It was passed in this form, and was approved on March 3, 1891. The Senate bill is the same bill as the amended House bill, and was introduced as an original bill in the Senate merely to facilitate its passage. The history of the House bill must therefore affect the construction of the Senate bill which finally became the law. The amendments to the original House bill conclusively established the intention on the part of Congress to eliminate the appropriation.

A reference to the Congressional Record, vol. 21, part 5, pp. 2040 to 2049, will disclose an extended debate as to the policy to be pursued by the House of Representatives on bills for the erection of public buildings and will throw light on the purpose of the House Committee on Public Buildings and Grounds, in striking out the appropriating clause in the bill under discussion. It will there be found that the conclusion reached was, that no public building bill should be allowed to pass containing an appropriation; that the matter of appropriations for the buildings whose construction was authorized should be left to the Appropriations Committee, to be included in the sundry civil bill. The Senate concurred in that plan as will be found by reference to the Congressional Record, vol. 21, part 5, pp. 4188 and 4189, where, in discussion over the passage of a bill authorizing the erection of a public building at Lima, Ohio, Mr. Payne, in support of his amendment to the bill, striking out the appropriating clause, in answer to Mr. Sherman's remark that “the words of appropriation ought to be left in” said: “No, the committee of conference have agreed, on the demand of the other House, to strike out all the appropriations in public building bills, and all the bills that go to the House are amended in that way.”

Mr. SHERMAN. “And providing for the appropriations in a separate general bill.”

Many of the public building bills passed by the Fifty-first Congress were prepared with an appropriating clause, and when this was stricken out in accordance with the policy just adverted to, care was not always taken to strike out also in subsequent clauses of the same bills references to the eliminated appropriation. These clauses usually fixed the time at which parts of the appropriation should become available. The only effect which can be properly given to such references in public building acts, is to make them apply to appropriations for the purpose of carrying out the act to be thereafter made.

A consideration of other bills passed by this same Congress for the erection of public buildings, in connection with the appropriations therefor in the sundry civil bill, leaves no doubt of the correctness of this construction. On page 66 of the Pamphlet Laws of the first session, Fifty-first Congress, is an act authorizing the construction of a public building at Baton Rouge, La. The third clause of that bill is: "So much of the appropriation herein made as may be necessary to defray the expenses of advertising for proposals, etc., shall be immediately available."

The third clause is: "So much of said appropriation as may be necessary for the preparation, etc., shall be available immediately upon the report of the commissioners selecting the site."

Other clauses of a similar character follow. Nevertheless, we find on page 371 of the sundry civil act for the same year an appropriation "for post-office at Baton Rouge, Louisiana; for purchase of site and commencement of building under present limit, thirty thousand dollars." It would be absurd to contend that the bill, authorizing the construction and fixing the limit of \$100,000, contained an appropriation of that amount, and that this appropriation of \$30,000 in the sundry civil bill was in addition thereto. The two acts are only to be reconciled, therefore, on the theory that the first was not intended to carry an appropriation, as its parliamentary history will show, and that the reference to the appropriation made in the original act must be given effect by applying it to the appropriation under the sundry civil bill. The same thing is true of the acts authorizing the construction of public buildings at Martinsburg (Pamphlet Laws, Fifty-first Congress, first session, 127), at Lafayette, Ind., and at Burlington, Iowa, by the same congress (Pamphlet Laws, pp. 111 and 107), appropriations for which will be found in the sundry civil act in the same volume (p. 371 *et seq.*) of the Pamphlet Laws.

The conclusion necessarily is, then, that there is no appropriation in the act now in question. The fact that Congress failed in the sundry civil appropriation act of 1891 to make any appropriation to which the language in this act can apply, is not material.

The presumption arising therefrom must be that the Fifty-first Congress deemed it wise to delay the time for carrying out the act until a future Congress should make an appropriation therefor.

Very respectfully,

WM. H. TAFT,  
*Solicitor General.*  
W. H. H. MILLER,  
*Attorney General.*

It will be seen that the Attorney-General held that the act in question contained no appropriation.

On July 10, 1891, the Secretary of the Treasury addressed a communication to the following-named gentlemen, residing in Philadelphia: Hon. E. H. Fitler, Samuel Gustine Thompson, Anthony J. Drexel, William M. Singerly, James H. Windrim, Alexander K. McClure, and O. C. Bosbyshell.

The communication read:

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., July 10, 1891.*

DEAR SIR: The act of Congress approved March 3, 1891, entitled "An act to provide for the purchase of a site and the erection of a public building thereon," directed "That the Secretary of the Treasury be, and he is hereby, authorized and directed to acquire by purchase, condemnation, or otherwise, a site and cause to be erected thereon a suitable building, including fireproof vaults, heating and ventilating apparatus, elevators, and approaches, for the use and accommodation of the United States Mint, in the city of Philadelphia and State of Pennsylvania, the cost of said site and building, including said vaults, heating and ventilating apparatus, elevators, and approaches, complete, not to exceed the sum of two million dollars."

It was the very general belief of those interested in the passage of this measure that it was the intention of Congress to appropriate \$2,000,000 for carrying out the purposes of the act, but owing to the absence of express language of appropriation, it has been decided that there is no money appropriated by this act for the purposes mentioned, and consequently that no expense can be incurred in connection therewith. In order, however, that the Department may be in a position to submit for future Congressional action some definite estimate as to the cost of procuring a suitable site for the mint at Philadelphia, I have the honor to request that you will act as a member of a commission of citizens of Philadelphia, designated by me, for the

purpose of recommending to the Department a suitable site for the new mint building in that city and an estimate of the probable cost.

It will be understood, of course, that such services will be gratuitous and that no expenses of any kind connected with the work of the commission can be paid by the Department, and that no contract can be made with any person for the purchase of property.

It will be a public service and I shall be personally obliged if you will act in the capacity requested.

It is desired that a report in writing should be made to me by the commission not later than November of the present year.

I am sir, very respectfully,

CHARLES FOSTER,  
*Secretary of the Treasury.*

On September 8, 1891, the commission designated by the Secretary of the Treasury submitted a unanimous report recommending a suitable site for the mint of the United States at Philadelphia, with an estimate of its cost, not exceeding \$800,000.

I have the honor to recommend that Congress be requested to appropriate \$800,000 for the purchase of a new site for the mint at Philadelphia, including the preparation of plans for a new mint.

#### AMENDMENT TO THE LAW REGARDING PARTING AND REFINING OF BULLION AT THE MINTS AND ASSAY OFFICE AT NEW YORK.

In my last fiscal report attention was directed to the fact that under a decision of the First Comptroller of the Treasury, October 24, 1885, the receipts from the sale of spent acid and blue vitriol, by-products of the acid refineries, which prior to that time had been used in offsetting bills for acid for the refinery, were construed to be sales of old material, and the money so derived was required to be deposited in the Treasury of the United States as a miscellaneous receipt.

In that report letters of the Secretary of the Treasury, the Director of the Mint, and the First Comptroller, recommending a change in the law, by which the amount received from the sale of by-products from acid refineries might be applied as formerly to the expenses of the refineries, were presented.

These letters were as follows:

TREASURY DEPARTMENT, *January 20, 1887.*

SIR: I have the honor to transmit herewith, for the consideration of Congress, copy of letter of the Director of the Mint, of the 12th instant, and inclosure, recommending certain legislation in the matter of parting and refining bullion by which the sale of the by-products of acid refineries can be applied to the reduction of the expenses of such refineries.

Respectfully, yours,

D. MANNING,  
*Secretary.*

The SPEAKER OF THE HOUSE OF REPRESENTATIVES.

TREASURY DEPARTMENT, BUREAU OF THE MINT,  
*Washington, D. C., January 12, 1887.*

SIR: Paragraph 8, page 379, of the Supplement to the Revised Statutes of the United States, provides:

"And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York."

"And it shall be lawful to apply the moneys arising from charges collected from depositors for these operations pursuant to law, so far as may be necessary, to the defraying in full of the expenses thereof, including labor, materials, and wastage."

"But no part of the moneys otherwise appropriated for the support of the mints



and the assay office at New York shall be used to defray the expenses of refining and parting bullion."

Under this provision of law, which was passed originally in the appropriation act approved August 15, 1876 (19 Stats., 156, 157), the charges for parting and refining bullion were so fixed at the several coinage mints and the assay office at New York that the receipts should equal, as nearly as possible, the expenses of the operations. The spent acid and blue vitriol resulting from the processes of refining, prior to October 24, 1885, have been credited on the bills for acid, thereby reducing the expenses of the refinery at the New York assay office some \$20,000 a year. On the 24th October, 1885, the first comptroller decided that the receipts from spent acid and blue vitriol must be considered as old material, and, under section 3618 Revised Statutes, deposited in the Treasury. In the report of this Bureau for the last fiscal year, pages 6 and 7, I have referred to the effect of this ruling in the accounts of the assay office at New York. A similar effect will be produced upon the accounts of the whole mint service, in that the expenditure will not appear to have been diminished by regular manufacturing assets.

A still more important effect of this ruling is to render the acid refineries of the mint service, under the present schedule of charges, no longer able to be self-supporting, as the law requires.

It will be necessary, therefore, either to increase the schedule of charges imposed upon depositors of bullion or modify the law so as to explicitly provide for the application of the proceeds of the sale of the by-products of the acid refineries of the mints and assay offices of the United States to the reduction of the expenses of the operations of such acid refineries.

I have the honor to recommend the latter alternative, and beg to suggest that par. 8, p. 379, of the Supplement to the Revised Statutes, be reenacted in the legislative appropriation bill for the fiscal year 1888, so as to read as follows:

"And refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York.

"And it shall be lawful to apply, pursuant to law, the moneys arising from charges collected from depositors and from the proceeds of the sale of by-products resulting from the operations of the refinery, so far as may be necessary, to the defraying in full of the expenses thereof, including labor, materials, and wastage.

"But no part of the moneys otherwise appropriated for the support of the mints and the assay office at New York shall be used to defray the expenses of refining and parting bullion."

Hoping that you will be pleased to present this matter to the consideration of Congress,

I am, very respectfully, yours,

JAMES P. KIMBALL,  
*Director of the Mint.*

The SECRETARY OF THE TREASURY.

TREASURY DEPARTMENT, *January 14, 1887.*

Respectfully referred to the First Comptroller for report.

HUGH S. THOMPSON,  
*Assistant Secretary.*

TREASURY DEPARTMENT, FIRST COMPTROLLER'S OFFICE,  
*Washington, D. C., January 15, 1887.*

SIR: I have examined the letter of the Hon. James P. Kimball, Director of the Mint, to you, of January 12, 1887, in regard to appending a clause to the bill making appropriations for the legislative, executive, and judicial departments of the Government, for the fiscal year ending June 30, 1888, containing a provision similar to that which was in the bill for 1876, found in 19 Stats., 156, 157, which letter you have referred to me for report.

In reply, I will say I see no good reason why such a clause should not be appended to the bill in question.

The letter of the Director of the Mint is herewith returned.

Very respectfully,

M. J. DURHAM,  
*Comptroller.*

The SECRETARY OF THE TREASURY.

The following bill, framed to cover the proposed change, was introduced in the Fifty-first Congress:

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That paragraph eight of chapter three hundred and twenty-*

seven of the Supplement to the Revised Statutes of the United States, which requires that refining and parting of bullion shall be carried on at the mints of the United States and at the assay office at New York, be amended by inserting after the word "law," in the fourth line, the following words: "and from the proceeds of the sale of by-products resulting from the operations of the refinery," so that the paragraph shall read:

"And it shall be lawful to apply the moneys arising from charges collected from depositors for these operations pursuant to law, and from the proceeds of the sale of by-products resulting from the operations of the refinery, so far as may be necessary, to the defraying in full of the expenses thereof, including labor, materials, and wastage."

I have the honor to again urge the passage of this measure.

#### SUMMARY OF OPERATIONS OF MINTS AND ASSAY OFFICES.

The precious metals received at the mints and assay offices during the fiscal year 1891 were valued at \$143,255,832, against \$92,793,958 received in the previous year, an increase of \$50,461,874.

The value of the precious metals deposited only partially represents the operations necessary for their metallurgical and mechanical treatment.

The operations of the melting and refining departments of the coinage mints and of the assay office at New York, so far as the value of the metals treated is concerned, is exhibited in the following table:

#### BULLION OPERATIONS OF THE MELTING DEPARTMENTS, 1891.

Metals.	Standard ounces.	Coining value.
Gold.....	4,052,727	\$75,399,570
Silver.....	76,210,666	88,681,500
Total.....	80,263,393	164,081,070

The operations of the coining branches of the mints in the manufacture of finished coins from ingots prepared by the melting departments were, in value of the metals operated on, as follows:

#### BULLION OPERATIONS OF THE COINING DEPARTMENTS, 1891.

Metals.	Standard ounces.	Coining value.
Gold.....	2,587,321	\$48,136,204
Silver.....	67,924,776	79,039,738
Total.....	70,512,097	127,175,942

The work of the minor assay offices, which consisted in the receipt and assaying of deposits and the manufacture of unparted bars of gold and silver, was as follows:

#### OPERATIONS OF MINOR ASSAY OFFICES, 1891.

Metals.	Standard ounces.	Coining value.
Gold.....	188,791	\$3,512,390
Silver.....	63,109	73,435
Total.....	251,900	3,585,825

The following is a summary of the three preceding tables, intended to exhibit, as nearly as possible, the value of the precious metals treated in the operations of the mints and assay offices during the last fiscal year:

**BULLION OPERATED UPON IN THE MELTING AND COINING DEPARTMENTS OF ALL THE MINTS AND ASSAY OFFICES, 1891.**

Metals.	Standard ounces.	Coining value.
Gold.....	6, 640, 048	\$123, 535, 774
Silver.....	144, 135, 442	167, 721, 238
Total.....	150, 775, 490	291, 257, 012

In quantity the precious metals operated upon in the different departments of the mints and assay offices during the last fiscal year exceeded 228 tons of gold and 4,942 tons of silver.

The value of the precious metals wasted in the metallurgical and mechanical operations was \$12,287.05.

In addition to operative wastage, a loss of \$15,850.41 was incurred from the sale of sweeps, equivalent to the difference between the value of the precious metals contained in sweeps recovered and the amount realized from the sale of sweeps too base to be treated advantageously in Government refineries.

There was a similar loss of \$84.16 by the sale of leady melts, and a wastage of minor-coinage metal of the value of \$1,188.78.

These wastages and losses aggregated \$29,410.40.

Against these losses there were gains arising from the operations on bullion as follows:

Character.	Amount.
Surplus bullion returned by operative officers.....	\$39, 393. 14
Precious metals recovered in grains and sweepings.....	8, 155. 20
Gain on bullion shipped from the minor assay offices to the mint for coinage.....	4, 752. 33
Total gains.....	52, 300. 67

Deducting the value of the total operative wastage and loss on sale of sweeps from the value of the incidental gains of bullion, there was a *net* gain in the operations of the mints during the year of \$22,890.27.

The relative cost of the coinage executed at the four coinage mints is exhibited in the following table:

**COST OF COINAGE AT EACH MINT, 1891.**

Location of mint.	Pieces coined.	Pieces coined, exclusive of minor coins.	Expenses for salaries, wages, and incidentals.	Cost per piece, including minor coinage.	Cost per piece, exclusive of minor coinage.
Philadelphia.....	94, 749, 632	31, 409, 082	\$552, 099. 07	\$0. 00582+	\$0. 0175+
San Francisco.....	12, 542, 565	12, 542, 565	299, 585. 31	.....	. 0239-
New Orleans.....	9, 870, 913	9, 870, 913	201, 163. 76	.....	. 0203+
Carson.....	2, 384, 767	2, 384, 767	134, 667. 25	.....	. 0564+
Total and average.....	119, 547, 877	56, 207, 327	1, 187, 515. 39	0. 00992+	. 0211+

While it is inequitable to draw comparisons between the relative cost of coinage at the various mints, as exhibited in the above table, for the reason that the character and amount of the coinages executed at them are so dissimilar, it is gratifying to report that the expenses of coinage was considerably reduced as compared with prior years, the cost per piece last year being slightly less than 1 cent, against a cost per piece exceeding 1 cent the prior year, and, exclusive of minor coinage,  $2\frac{1}{10}$  cents per piece during the last fiscal year against  $2\frac{1}{2}$  cents in the preceding year.

The following table exhibits the proportion of finished coins produced from ingots operated upon at each of the coinage mints during the year:

PERCENTAGE OF GOOD COIN PRODUCED FROM INGOTS OPERATED UPON, FOR THE FISCAL YEAR 1891.

Coinage mints.	Gold.	Silver.
Philadelphia .....	43.9	46.2
San Francisco .....	52.1	51.1
New Orleans .....		48.8
Carson .....	50.7	56.1

#### MINT AT PHILADELPHIA.

The value of the gold and silver received at the mint at Philadelphia during the fiscal year 1891, was:

Gold .....	\$7, 613, 486. 19
Silver .....	50, 338, 474. 33

In addition 482,500 pounds of minor coinage blanks were received.

In the assay department the number of assays made during year approximated:

Gold .....	17, 140
Silver .....	45, 200

The quantity of precious metals operated upon by the melter and refiner was:

	Standard ounces.
Gold .....	824, 873
Silver .....	35, 390, 724

The melter and refiner returned in settlement of his accounts a surplus of both gold and silver, as follows:

	Standard ounces.
Gold .....	115. 044
Silver .....	1, 801. 60

The number of melts made in the same department and the number condemned during the fiscal year were as follows:

#### MELTS OF GOLD AND SILVER, 1891.

Metals.	For bars.	For ingots.	
		Made.	Condemned.
Gold .....	309	10	0
Silver .....	769	9, 688	137
Total .....	1, 078	9, 698	137

The operations of the refinery of the mint at Philadelphia are exhibited in the following table:

## REFINERY OPERATIONS, 1891.

Bullion.	Gold (standard ounces).	Silver (standard ounces).
Sent to refinery:		
Gross weight .....	415,881	475,119
Standard ounces by assay .....	241,589	678,833
Returned from refinery .....	241,605	681,059

The operations of the coining department, comprising gold, silver, and minor coinage metal, are exhibited in the following tables:

Metals operated on.	Ounces.
Gold .....	67,560
Silver .....	31,108,225
Minor coinage .....	7,321,005

## WASTAGE OF THE COINER'S DEPARTMENT.

Description.	Standard ounces.
Gold .....	2.263
Silver .....	2,747.74

The wastage of the precious metals in the mechanical branch of the mint was very small as compared with the large amount operated upon.

The coinage executed was as follows:

Description.	Number of pieces.	Value.
Gold .....	65,428	\$537,002.50
Silver .....	31,343,654	16,729,774.15
Minor coins .....	63,340,550	1,166,936.50
Total .....	94,749,632	18,433,713.15

The percentage of good coins produced from ingots operated upon was: Gold, 43.9 per cent; silver, 46.2 per cent.

The number of medals struck in the same department for the year was as follows:

## MEDALS MANUFACTURED, 1891.

Character.	Number.
Gold .....	191
Silver .....	1,502
Bronze .....	1,600
Total .....	3,293

In my last fiscal report attention was directed to the valuable and material improvements introduced in the mint at Philadelphia, under the efficient management of the present superintendent, Mr. O. C. Bosbyshell, insuring not only greater comfort and convenience, but more efficient service.

During the last fiscal year the addition of needed improvements, the abandonment of obsolete machinery, and the reclamation of room, have added greatly to the convenience of business and the efficiency of the mint.

Aside from the purchase of new machinery, most of these improvements have been made by the mint force and at slight expense.

A commodious room has been built on the top of the steel vault in the courtyard, which is used for the redemption, sorting, and counting of minor coins, while the space formerly occupied in the basement for this purpose has been utilized for temporary vaults for the storage of silver bars.

The storage capacity has been further increased by lowering the floors of two old vaults to a level with the corridor, while vaults for the cashier and for the custody of silver coins received for recoinage have been constructed by lowering the floor of the custodian's room and removing his office to the upper corridor.

The rooms assigned the cashier and calculating clerks have been enlarged and greatly improved by removing the walls in the east and west corridors and inserting in place thereof glass partitions and counters. This not only affords more space and light, but greater convenience to the public.

In the coining department, a new set of steel rolls with the necessary shafting has been set up.

The rolls used for finishing the strips were formerly obtained from Krupp, in Germany, but in late years he has declined to furnish them.

American steel rolls have been tried with indifferent success, and recently the shrinkage of hardened sleeves over steel mandrils were tried, but with little satisfaction.

It is therefore gratifying to report that new steel rolls, manufactured by the Tretheway Company, of Pittsburg, were secured during the past year, which have been found to do the work admirably. They are harder, and retain their face even better than the Krupp rolls, and are superior to any steel rolls yet used in the mint.

Two additional recutting presses and a self-feeding cutting press have been added to the coining department.

A new turning-up lathe has been put in place in the engraving department, and in the machine shop a cutting-off lathe, an open side-planer, a twist drill-grinder, and an emery tool-grinder, all of the most approved make.

A 25 horse-power electric motor has been introduced, so that the machine shop, engraving department, hoisting machinery, and coining presses are now independent of steam-power.

A new circular saw, with adjustable table, has been provided for the carpenter shop.

New steam pumps of the best pattern, an improved exhaust head in steam pipes, improved methods of ridding the boilers from scale and for disposing of the hot water from condensed steam, have been introduced in the engineer's department.

The furniture of the mint has been overhauled and repaired, and the entire building has been thoroughly cleaned and brightened up.

The following table exhibits approximately the value of foreign coins deposited at the mint at Philadelphia during the last fiscal year:

FOREIGN GOLD AND SILVER COINS MELTED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1891.

Countries of coinage.	Value of gold coins.	Value of silver coins.	Total.
Spain .....	\$338.72		\$338.72
Canada .....		\$105.60	105.60
Mexico .....		1,640.68	1,640.68
Mixed pieces .....	376.55	720.46	1,097.01
Total .....	715.27	2,466.74	3,182.01

At the close of the fiscal year the bullion and coin in the mint at Philadelphia were weighed under the supervision of Mr. Cabell Whitehead, of this Bureau, who reported in writing that they had found on hand all the public money with which the superintendent was charged.

The following table exhibits the denominations of domestic gold coins deposited at the mint at Philadelphia, during the last fiscal year:

UNITED STATES GOLD COIN MELTED AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1891.

Denominations.	Value.
Double eagles .....	\$51,680.00
Eagles .....	42,690.00
Half eagles .....	38,730.00
Quarter eagles .....	10,190.00
Three-dollar pieces .....	69.00
Dollars .....	495.00
Total .....	143,854.00

The following table exhibits the denominations of domestic silver coins melted at the mint at Philadelphia, during the last fiscal year:

UNITED STATES SILVER COIN MELTED AT THE MINT AT PHILADELPHIA, FISCAL YEAR, 1891.

Denominations.	Value.
Dollars coined prior to 1878 .....	\$4,254.00
Standard dollars .....	8,412.00
Trade dollars .....	970.00
Half dollars .....	253,183.00
Quarter dollars .....	323,445.00
Twenty-cent pieces .....	1,807.20
Dimes .....	85,758.60
Half dimes .....	13,563.90
Three-cent pieces .....	944.07
Total .....	692,337.77

The expenditures for the different classes of supplies at the mint at Philadelphia during the past fiscal year were as follows:

EXPENDITURES AT THE MINT AT PHILADELPHIA FOR THE FISCAL YEAR, 1891.

Expenditures for supplies.	General department.		Assayer's Department.	Coiner's department.	Melter and refiner's department.		Engraver's department.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....			\$131.63			\$3,743.61	
Assayer's materials.....			144.45				
Belting.....	\$556.82			\$1.94	\$18.60		
Charcoal.....					534.93	647.63	\$174.13
Chemicals.....			101.87	1,240.36	138.43	63.89	
Coal.....	3,857.57	\$22.00		110.00	1,823.29		
Copper.....					9,695.00		
Crucibles, covers, stirrers, and dippers.....			6.00		2,042.23	146.97	
Dry goods.....	192.64	10.11	4.32	114.76	163.52	38.82	.11
Fluxes.....					17.70	208.63	
Freight and drayage.....	26.43			134.92			
Gas and electric lighting.....	7,963.91						
Gloves and gauntlets.....			1.50	3,320.29	1,303.42	13.04	
Hardware.....	805.32	10.00	.75	97.27	56.19		
Ice.....	1,019.02					121.83	
Iron and steel.....	427.72	6.20		172.54	35.16		401.46
Labor and repairs.....	384.41			434.15	2.50		
Loss on sale of sweeps.....	244.82					238.46	
Lumber.....	2,205.18			20.51			
Machinery and appliances.....	6,936.85		380.08	6,889.63	231.00		310.00
Metal work and castings.....	2,474.86	30.00		346.44	108.00	40.25	8.75
Oils.....	45.15	70.87	.40	231.83	163.15		.26
Salt.....			.68			120.70	
Stationery, printing, and binding.....	377.25			12.00	7.50		
Sundries.....	25,976.19	36.94	249.64	2,777.39	815.10	115.95	352.39
Telegraphing.....	21.37						
Washing.....	91.43		18.50				
Water.....	548.00						
Wood.....				3,840.90			
Zinc.....						1,585.61	
Total.....	54,154.94	186.12	1,039.82	19,744.93	17,155.72	7,065.39	1,247.10
Salaries.....	23,506.50		4,966.78	4,891.28	5,000.00		3,000.00
Wages of workmen.....	122,934.73	16,313.45	12,430.74	200,153.64	54,397.78	12,334.44	11,215.36
Total.....	200,596.17	16,499.57	18,437.34	224,794.85	76,553.50	19,419.83	15,462.46



## EXPENDITURES AT THE MINT AT PHILADELPHIA, FISCAL YEAR 1891—Continued.

## SUMMARY.

Expenditures for supplies.	Total.	Expenditures for supplies.	Total.
Acids.....	\$3, 875. 24	Lumber .....	\$2, 225. 69
Assayer's materials.....	144. 45	Machinery and appliances.....	14, 747. 56
Belting .....	577. 36	Metal work and castings.....	3, 008. 30
Charcoal.....	1, 356. 69	Oils.....	511. 66
Chemicals.....	1, 544. 55	Salt .....	121. 38
Coal .....	5, 812. 86	Stationery, printing, and binding....	396. 75
Copper .....	9, 695. 00	Sundries.....	30, 323. 60
Crucibles, covers, stirrers, and dippers..	2, 195. 20	Telegraphing.....	21. 37
Dry goods.....	524. 28	Washing .....	109. 93
Fluxes .....	226. 33	Water.....	548. 00
Freight and drayage.....	161. 35	Wood.....	3, 840. 90
Gas and electric lighting .....	7, 963. 91	Zinc .....	1, 585. 61
Gloves and gauntlets .....	4, 638. 25	Total .....	100, 614. 02
Hardware .....	969. 53	Salaries.....	41, 364. 56
Ice .....	1, 140. 85	Wages of workmen.....	429, 785. 14
Iron and steel .....	1, 043. 08	Total .....	571, 763. 72
Labor and repairs .....	821. 06		
Loss on sale of sweeps.....	483. 28		

REMARKS.—“Assayer's materials” include matrasses, pipettes, dishes, etc.; “Dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc.; “Labor and repairs” includes only temporary labor on repairs; “Sundries” includes only such items as can not readily be classified.

## MINT AT SAN FRANCISCO.

The weight and value of the gold and silver received at the mint at San Francisco, during the fiscal year 1891, was:

Metal.	Standard ounces.	Value.
Gold.....	1, 159, 397. 979	\$21, 570, 194. 95
Silver.....	8, 756, 489. 60	10, 189, 369. 71
Total .....		31, 759, 564. 66

The melter and refiner received, during the fiscal year, bullion containing 2,283,251 standard ounces of gold.

There were made 766 melts of gold ingots, of which 3 were condemned.

The melter and refiner returned to the superintendent, at the close of the fiscal year, in settlement of his accounts, an excess of 806.219 standard ounces of gold, valued at \$14,999.42.

The same officer received, during the year, bullion containing 17,360,638 standard ounces of silver. There were made 9,625 melts of silver ingots, of which 17 were condemned.

The melter and refiner returned to the superintendent, at the close of the fiscal year, in settlement of his silver accounts, a surplus of 1,575.29 standard ounces, of the cost value of \$1,426.57.

The operations of the refinery embraced 226,147 standard ounces of gold and 1,487,305 standard ounces of silver.

There were manufactured during the year 171 fine silver bars, of the value of \$222,420.47.

The number of melts of ingots made and condemned at this mint each fiscal year since 1874 is presented in the following table:

MELTS OF INGOTS MADE AND CONDEMNED AT THE MINT AT SAN FRANCISCO, FROM 1874 TO 1891.

Fiscal year.	Gold-ingot melts.		Silver-ingot melts.	
	Made.	Condemned.	Made.	Condemned.
1874.....	813	5	2,648	10
1875.....	925	13	4,378	15
1876.....	942	6	9,454	11
1877.....	1,141	3	13,210	8
1878.....	1,393	19	13,610	14
1879.....	981	4	12,789	14
1880.....	931	3	8,104	14
1881.....	1,033	8	12,617	38
1882.....	958	8	10,719	20
1883.....	901	5	7,509	12
1884.....	767	4	5,539	1
1885.....	677	1	2,619	.....
1886.....	935	.....	.....	.....
1887.....	958	2	1,086	.....
1888.....	890	3	2,821	4
1889.....	777	4	319	.....
1890.....	714	3	5,187	2
1891.....	766	3	9,625	17
Total.....	16,502	94	122,234	180
Condemned, per cent.....	.....	.0057	.....	.0015

The coiner received from the superintendent, during the fiscal year, 2,206,879 standard ounces of gold ingots, and manufactured \$21,460,000 in double eagles.

The proportion of finished coin produced from gold ingots operated upon was 52.1 per cent.

The wastage of gold in the mechanical operations of the mint was 47.822 standard ounces, of the value of \$889.71, a little over 4 per cent of the legal allowance.

The coiner received from the superintendent, 15,956,276 standard ounces of silver ingots, and manufactured into coin 9,350,373 silver dollars and \$211,919 in dimes, a total of 11,469,565 pieces, of the nominal value of \$9,562,292.20.

The proportion of finished coin produced from silver ingots operated upon was 51.1 per cent against 47.3 per cent in the preceding fiscal year.

The silver wastage in the mechanical operations of the mint was 2,619.30 standard ounces, of the value of \$2,372.03.

The operations of the coining branch of the mint at San Francisco for a series of years are exhibited in the following table:

OPERATIONS OF THE COINING DEPARTMENT OF THE MINT AT SAN FRANCISCO FOR THE NINE YEARS ENDING JUNE 30, 1891.

Fiscal years.	Coinage.	Per cent of finished coin produced.	Mechanical wastage.	Gain.
<b>GOLD.</b>				
1882-'83 .....	\$26,780,000.00	54.7	<i>Standard ozs.</i> 134.715	<i>Standard ozs.</i>
1883-'84 .....	23,543,500.00	54.3	120.300	.....
1884-'85 .....	20,857,500.00	54.7	70.337	.....
1885-'86 .....	27,080,000.00	52.0	47.018	.....
1886-'87 .....	22,360,000.00	47.5	.....	19.540
1887-'88 .....	22,810,000.00	47.2	64.248	.....
1888-'89 .....	23,358,500.00	52.1	73.942	.....
1889-'90 .....	17,963,000.00	47.8	52.780	.....
1890-'91 .....	21,460,000.00	52.1	47.822	.....
Total .....	206,192,500.00	.....	611.162	19.540
<b>SILVER.</b>				
1882-'83 .....	7,350,000.00	51.5	638.76	.....
1883-'84 .....	4,850,000.00	52.5	618.13	.....
1884-'85 .....	2,908,799.70	53.3	192.00	.....
1885-'86 .....	49,066.20	52.8	.58	.....
1886-'87 .....	855,812.60	53.9	140.80	.....
1887-'88 .....	2,891,284.80	47.8	851.91	.....
1888-'89 .....	375,455.40	54.0	137.94	.....
1889-'90 .....	4,694,812.40	47.3	1,602.59	.....
1890-'91 .....	9,562,292.20	51.1	2,619.30	.....
Total .....	33,537,523.30	.....	6,802.01	.....

The following table exhibits the denominations of domestic gold coins melted at the mint at San Francisco during the last fiscal year:

UNITED STATES GOLD COINS MELTED AT THE MINT AT SAN FRANCISCO DURING  
THE FISCAL YEAR 1891.

Denominations.	Value.
Double eagles .....	\$3,160
Eagles .....	600
Half eagles .....	1,160
Quarter eagles .....	205
Three-dollar pieces .....	43
Dollars .....	16
Total .....	5,189

The following table exhibits the denominations of domestic silver coins melted at the mint at San Francisco during the last fiscal year:

UNITED STATES SILVER COIN MELTED AT THE MINT AT SAN FRANCISCO DURING  
THE FISCAL YEAR 1891.

Denominations.	Value.
Standard dollars .....	\$70.00
Trade dollars .....	128.00
Half dollars .....	167,204.00
Quarter dollars .....	33,145.50
Twenty-cent pieces .....	1.60
Dimes .....	25,134.00
Half dimes .....	8.60
Three-cent pieces .....	.06
Total .....	225,691.76

The expenditures at the mint at San Francisco, for the different classes of supplies during the last fiscal year, were as follows:

## EXPENDITURES AT THE MINT AT SAN FRANCISCO FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....			770.78	280.62		16,019.77	17,071.17
Assayer's materials.....			178.68				178.68
Belting.....		121.90		7.03			128.93
Charcoal.....				15.00	1,044.86	354.13	1,413.99
Chemicals.....	232.11	405.00	66.16	633.60	218.09	250.72	1,805.68
Coal.....	401.06	8,008.16				5,395.28	13,804.50
Coke.....					2,339.87	279.53	2,619.40
Copper.....					7,000.00	1,694.00	8,694.00
Crucibles, covers, stirrers and dippers.....			15.00		1,256.94	677.04	1,948.98
Dry goods.....	231.13		3.14	77.35	188.00	678.85	1,178.47
Freight and drayage.....	1,026.02				280.99		1,307.01
Gas.....	1,591.00					339.00	2,430.00
Gloves and gauntlets.....	188.50			2,887.50	307.00	359.50	3,742.50
Hardware.....	155.86					62.00	217.86
Ice.....	433.95					101.86	535.81
Iron and steel.....		63.08		237.13	68.76	127.14	496.11
Labor and repairs.....	863.60	1,531.68	421.62	616.90	528.10	846.67	4,808.57
Lumber.....		704.86		30.50		289.77	1,025.13
Machinery and appliances.....	78.25	167.73		531.35	50.80		828.13
Metal work and castings.....		27.48	6.24	425.91	233.27	703.65	1,396.55
Oils.....	68.00	330.40		156.96	216.13	187.19	958.68
Salt.....			2.87			537.31	540.18
Sewing.....	383.38				2,087.18	780.15	3,250.71
Stationery, printing and binding.....	657.86		4.00		30.20		692.06
Sundries.....	477.99	23.00	4.45	324.93	420.04	256.61	1,507.02
Telegraphing.....	166.40						166.40
Washing.....	724.02					60.00	784.02
Water.....	400.00	333.75				285.25	1,019.00
Wood.....	318.24	224.64		2,746.00		402.48	3,691.36
Zinc.....						2,130.66	2,130.66
Lead.....			47.50	129.36	59.78	855.02	1,091.66
Tools.....		170.43	30.00	93.18	36.20		329.81
Total.....	8,397.37	12,112.11	1,550.44	9,193.32	16,366.21	34,173.58	81,793.03
Salaries.....	24,500.00		6,600.00	5,000.00	5,000.00		41,100.00
Wages of workmen.....	48,365.00	21,736.63	23,985.50	88,292.73	28,486.00	30,813.50	241,679.36
Total.....	81,262.37	33,848.74	32,135.94	102,486.05	49,852.21	64,987.08	364,572.39

REMARKS.—“Assayer's materials” include mattresses, pipettes, dishes, etc.; “dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc.; “labor and repairs” includes only temporary labor on repairs; “sewing” includes the making of mittens, sleeves, coin sacks, scale covers, towels, etc.; “sundries” includes only such items as can not readily be classified.

At the close of the fiscal year the bullion and coin in the mint were weighed under the supervision of Mr. William E. Morgan, of this Bureau, who reported that he found on hand all the public money with which the superintendent was charged.

Under the act making appropriations for sundry civil expenses of the Government for fiscal year 1890, two steel vaults constructed under contract made February 24, 1890, have been completed.

One of the vaults is 29 feet 4 inches long, 17 feet 9 inches wide, and 11 feet 10 $\frac{1}{2}$  inches high, containing 6,199 cubic feet; and the other 20 feet 3 $\frac{1}{2}$  inches long, 17 feet 9 inches wide, and 11 feet 10 $\frac{1}{2}$  inches high, containing 4,288 cubic feet.

The storage capacity of these vaults is about 42,000,000 silver dollars in sacks of \$1,000 each.

The vaults are lined with three layers of three-eighths inch steel, 5-ply welded steel, and iron and Bessemer ductile steel, and furnished with outer and inner doors. The outer door is single, made of six layers of one-half inch welded steel, iron and ductile steel, fitted with bolts made of 7-ply welded chrome steel and iron. The inner door is folding, made of four layers of the same material, all hardened drill, saw, and file proof, and each fitted with four tumbler combination locks.

The total cost of the vaults was \$25,196. One of these vaults is at present used for the storage of silver dollars, and the other for the storage of silver bars.

During the past year the old sidewalks around the mint have been removed and replaced by patent cement sidewalks.

#### MINT AT NEW ORLEANS.

The precious metals received at the mint at New Orleans during the last fiscal year, were as follows:

Metal.	Standard ounces.	Value.
Gold.....	6, 933. 067	\$128, 987. 29
Silver.....	11, 164, 622. 11	12, 991, 560. 27
Total.....		13, 120, 547. 56

The work of the assay department consisted of 14,411 silver assays and 667 gold assays, a total of 15,078 assays.

The melter and refiner received, during the fiscal year, 45,105 standard ounces of gold, melted for ingots 13,546 ounces, and returned to the superintendent at the close of the year, in settlement of his accounts, a surplus of 5,646 standard ounces of gold.

The same officer operated upon 17,642,782 standard ounces of silver.

He made 2,095 melts of ingots, of which 7 were condemned.

He returned to the superintendent at the close of the year, in settlement of his silver accounts, a surplus of 1,903.65 standard ounces of silver.

The operations of the coiner's department during the fiscal year were confined exclusively to the manufacture of silver dollars.

This Department operated upon 17,382,560 standard ounces of silver ingots and delivered to the superintendent 9,870,913 silver dollars, being 48.8 per cent of finished coin produced from ingots operated upon.

The mechanical wastage was 3,417.63 standard ounces, or about 19.63 per cent of his legal allowance.

The following table exhibits the denominations of United States gold coins melted at the mint at New Orleans during the last fiscal year:

UNITED STATES GOLD COINS MELTED AT THE MINT AT NEW ORLEANS DURING  
THE FISCAL YEAR 1891.

Denominations.	Value.
Double eagles .....	\$4,040.00
Eagles .....	3,770.00
Half eagles.....	14,765.00
Three-dollar pieces.....	72.00
Quarter eagles .....	1,788.50
Dollars.....	21.00
Total.....	24,456.50

The following table exhibits the denominations of domestic silver coins melted at the mint at New Orleans during the last fiscal year:

UNITED STATES SILVER COINS MELTED AT THE MINT AT NEW ORLEANS DURING  
THE FISCAL YEAR 1891.

Denominations.	Value.
Trade dollars .....	\$26.00
Dollars .....	254.00
Half dollars.....	176.00
Quarter dollars .....	197.00
Twenty-cent pieces .....	1.00
Dimes.....	284.60
Half dimes.....	46.85
Three-cent pieces .....	.30
Total.....	985.75

The expenditures at the mint of New Orleans for the different classes of supplies during the last fiscal year are exhibited in the following table:

## EXPENDITURES AT THE MINT AT NEW ORLEANS, FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	General department.		Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
	Proper.	Mechanical.			Proper.	Refinery.	
Acids.....			\$18.92	\$19.15		\$144.96	\$183.03
Assayer's materials.....			224.87				224.87
Belting.....		\$281.09					281.09
Charcoal.....					\$818.62		818.62
Chemicals.....				1,728.90	120.66		1,849.56
Coal.....		2,964.16					2,964.16
Coke.....					1,813.00		1,813.00
Copper.....					8,816.00		8,816.00
Crucibles, covers, stirrers, and dippers.....					1,072.00		1,072.00
Dry goods.....	\$150.12			455.90	200.10		806.12
Freight and drayage.....	90.69		3.65	17.19		1.50	113.03
Gas.....	1,684.38						1,684.38
Gloves and gauntlets.....				804.00	204.00		1,008.00
Hardware.....	392.94						392.94
Ice.....	410.00		63.29	528.92	271.08		1,273.29
Iron and steel.....		309.58					309.58
Labor and repairs.....		1,061.78		645.55	494.30		2,201.63
Loss on sale of sweeps.....						26.57	26.57
Lumber.....		348.79					348.79
Machinery and appliances.....		2,744.47		2,319.03	150.50		5,214.00
Metal work and castings.....		1,050.40		28.40	41.64		1,120.44
Oils.....		*288.14		108.07	36.18		432.39
Salt.....						5.70	5.70
Sewing.....	33.05			15.00	36.00		84.05
Stationery, printing, and binding.....	298.35		3.50				301.85
Sundries.....	3,449.09			838.88	241.40	106.10	4,635.47
Washing.....	124.15			27.00			151.15
Water.....		1,500.00					1,500.00
Wood.....				2,698.50		19.70	2,718.20
Zinc.....						8.17	8.17
Total.....	6,632.77	10,548.41	314.23	10,234.49	14,315.48	312.70	42,358.08
Salaries.....	17,108.77		6,000.00	4,400.00	4,400.00		31,908.77
Wages of workmen.....	40,627.52	281.92	4,225.50	60,978.23	21,096.44		127,209.61
Total.....	64,369.06	10,830.33	10,539.73	75,612.72	39,811.92	312.70	201,476.46

REMARKS.—“Assayer's materials” include matrasses, pipettes, dishes, etc.; “Dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc.; “Labor and repairs” include only temporary labor on repairs; “Sewing” includes the making of mittens, sleeves, coin sacks, scale covers, towels, etc.; “Sundries” includes only such items as can not readily be classified.

J. Cecil Legaré was appointed by the President to be Melter and Refiner of the mint, *vice* Leonard Magruder, and took charge May 1, 1891.

Arsemus R. Burkdoll was appointed by the President to be Coiner of the mint, *vice* Allen Thomas, and entered upon office May 1, 1891.



The bullion in the possession of the operative officers was weighed by Mr. B. F. Butler, the computer of this Bureau, and the wastages of the outgoing officers ascertained and declared.

## MINT AT CARSON.

The deposits at the mint at Carson, during the fiscal year 1891, were as follows:

Metal.	Standard ounces.	Value.
Gold.....	87,051.186	\$1,619,556.94
Silver.....	2,089,954.660	2,431,947.23
Total .....	2,177,005.846	4,051,504.17

The melter and refiner received, during the year, bullion containing 276,851 standard ounces of gold.

There were made 102 melts of gold ingots, of which 12 were condemned.

The melter and refiner returned to the superintendent, at the close of the fiscal year, in settlement of his gold accounts, an excess of 225.921 standard ounces.

The same officer received, during the year, bullion containing 3,965,587 standard ounces of silver, from which were made 1,688 melts of silver ingots, of which 26 were condemned, and 374 fine silver bars, valued at \$616,479.45.

There was a silver wastage of 3,458.26 standard ounces.

The wastage of silver by the melter and refiner was due in part to the large number of fine silver bars manufactured, but largely to the fact that a lot of base silver bullion, the accumulation of two years, was worked up.

The coiner received from the superintendent 230,402 standard ounces of gold ingots, from which were coined double eagles of the value of \$593,880, eagles of the value of \$702,320, and half eagles of the value of \$879,000; a total of 275,726 pieces, of the value of \$2,175,200.

The proportion of finished coin produced from ingots operated upon was 50.7 per cent.

The gold wastage in the mechanical operations was 10.101 standard ounces, valued at \$187.93, being less than 1 per cent of the legal allowance.

The coiner received from the superintendent 3,228,681 standard ounces of silver ingots.

There were coined and delivered to the superintendent, 2,109,041 standard silver dollars.

The proportion of silver coin produced from ingots operated upon was 56.1 per cent, a very large percentage.

The silver wastage in the mechanical operations was 435.21 standard ounces, costing \$390.62.

The expenditures at the mint at Carson for the different classes of supplies during the fiscal year 1891 were as follows:

## EXPENDITURES AT THE MINT AT CARSON FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	General department proper.	Assayer's department.	Coiner's department.	Melter and refiner's department.		Total.
				Proper.	Refinery.	
Acids.....		\$184.80			\$13,879.16	\$14,063.96
Charcoal.....	\$2,937.48				256.20	3,193.68
Chemicals.....	26.50	18.55		\$110.15		155.20
Coal.....	31.05			170.00		201.05
Coke.....	1,050.00					1,050.00
Copper.....	1,550.00			780.00	6,470.00	8,800.00
Crucibles, covers, stirrers, and dippers.....	126.10	245.39	\$170.16	1,371.37		1,913.02
Dry goods.....	102.85		35.62	82.56	38.24	259.27
Freight and drayage.....	1,719.87				2,277.85	3,997.72
Gas.....	1,024.80					1,024.80
Gloves and gauntlets.....	173.00		653.47	167.00	172.54	1,166.01
Hardware.....	890.35	39.70	1,587.63	368.27	1,612.30	4,498.25
Ice.....	273.18					273.18
Iron and steel.....	5.58					5.58
Labor and repairs.....	128.60				299.00	427.60
Loss on sale of sweeps.....	289.44				409.93	699.37
Lumber.....	89.42		7.15		136.83	233.40
Oils.....	7.75	13.75	6.75	21.00		49.25
Salt.....		3.50			18.00	21.50
Stationery, printing, and binding.....	204.63			10.15		214.78
Sundries.....	1,427.79	56.40	282.29	1,695.64	638.20	4,100.32
Washing.....	411.51					411.51
Water.....	1,113.31				77.50	1,190.81
Wood.....	5,110.61				844.50	5,455.11
Zinc.....					60.17	60.17
Total.....	18,693.82	562.09	2,743.07	4,776.14	26,690.42	53,465.54
Salaries.....	29,550.00					29,550.00
Wages of workmen.....	37,488.57	5,947.00	26,212.50	8,983.50	9,045.50	87,677.07
Total.....	85,732.39	6,509.09	28,955.57	13,759.64	35,735.92	170,692.61

REMARKS.—“Dry goods” include cost of material for mittens, sleeves, toweling, coin-sacks, scale covers, etc.; “labor and repairs” includes only temporary labor on repairs; “sundries” includes only such items as can not readily be classified.

At the close of the fiscal year the bullion and coin in the mint were weighed under the supervision of Mr. William E. Morgan of the mint Bureau, who reported that he found on hand all the bullion and coin with which the superintendent was charged.

## ASSAY OFFICE AT NEW YORK.

The business of the United States assay office at New York during the fiscal year 1891 is exhibited in the following table:

Character.	Gold.		Silver.	
	Standard ounces.	Value.	Standard ounces.	Value.
Bullion deposited.....	1,268,512.126	\$23,600,225.59	6,431,031.97	\$7,483,382.65
Partings .....	84,969.538	1,580,828.62	104,829.93	121,983.92
Total .....	1,353,481.664	25,181,054.21	6,535,861.90	7,605,366.57
Bars prepared by melter and refiner:				
Fine .....	1,195,803.207	22,247,501.53	4,304,883.64	5,009,319.14
Mint .....	212,254.275	3,948,916.75	152,868.64	177,883.51
Standard .....	16,773.237	312,060.22	54,695.74	63,645.95
Unparted .....	11.184	208.07	1,898,985.17	2,209,728.20
Total .....	1,424,841.903	26,508,686.57	6,411,433.19	7,460,576.80

The work of the assay department for the fiscal year comprised the testing of some 13,000 melts of bullion, upward of 500 barrels of sweeps, the making of 65,000 cupels, and the stamping of nearly 70,000 bars; also many hundred special assays.

The principal improvement in this department during the year was the introduction of an electric motor plant.

The amount of bullion operated upon in the acid refinery during the fiscal year was 686,101 standard ounces of gold and 3,472,898 of silver. The result of the year's work was a surplus of 603.085 ounces of gold and 2,034.18 of silver.

A feature of the business not much regarded by the general public is worthy of attention, both as an economy, and as indicating the great progress effected, in recent years, in the refineries of gold and silver ore established in the United States. Formerly the sweepings recovered were sold at an average deduction of about  $4\frac{1}{2}$  cents per pound from assay value, and were shipped abroad for reduction. Not only has the shipment abroad ceased, but the average deduction from assay value, made by domestic refineries in buying, has been reduced to about  $1\frac{1}{2}$  cents. As 460 barrels of sweeps, containing nearly 200,000 pounds net, were sold from this institution alone during the year, some idea may be formed of the immense saving throughout the country effected by the improvement in refining base bars and bullion.

At the close of the year the gold and silver bullion was weighed and the coin examined by Messrs F. P. Gross, adjuster of this Bureau, and H. C. Stier, of the First Auditor's Office, Treasury Department, who reported that they found on hand all the bullion and coin with which the superintendent was charged.

The expenditures of the assay office at New York for the different classes of supplies are exhibited in the following table:

## EXPENDITURES AT THE ASSAY OFFICE AT NEW YORK FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	General department proper.	Assayer's department.	Melter and refiner's department.		Total.
			Proper.	Refinery.	
Acids.....		\$403.95		\$13,485.36	\$13,889.31
Assayer's materials.....		545.31			545.31
Belting.....		29.17		36.87	66.04
Charcoal.....				937.20	937.20
Chemicals.....		10.31		120.79	131.10
Coal.....				2,734.58	2,734.58
Copper.....				8,094.91	8,094.91
Crucibles, covers, stirrers, and dippers.....		11.00		2,616.47	2,627.47
Dry goods.....	\$31.44	15.30		971.03	1,017.77
Fluxes.....				2,528.03	2,528.03
Freight and drayage.....	15.90			224.00	239.90
Gas.....	506.37	588.12		1,166.12	2,260.61
Gloves and gauntlets.....				289.82	289.82
Hardware.....	4.10	54.50		15.01	73.61
Ice.....	119.42			101.84	221.26
Labor and repairs.....	1,504.49	191.43		2,807.62	4,503.54
Lumber.....				519.92	519.92
Machinery and appliances.....	91.01	253.21		755.01	1,099.23
Metal work and castings.....				665.78	665.78
Oils.....	27.25			165.16	192.41
Fire brick.....				228.52	228.52
Sewing.....				205.50	205.50
Stationery, printing, and binding.....	214.40				214.40
Sundries.....	860.66	291.09		801.08	1,952.83
Telegraphing.....	30.65				30.65
Barrels, tierces, and cooperage.....				1,037.45	1,037.45
Water.....				337.50	337.50
Wood.....				210.00	210.00
Steam.....	862.69			6,815.51	7,678.20
Adjusting and repairing balances.....	194.00	39.00			233.00
Advertising.....	205.20				205.20
Bullion balances (large).....	1,800.00				1,800.00
Electric motors.....		862.50			862.50
Gas furnaces.....		112.50		347.50	460.00
Total.....	6,467.58	3,407.39		48,218.58	58,093.55
Salaries.....	22,550.00	11,200.00	\$5,500.00		39,250.00
Wages of workmen.....	12,116.75	12,520.00		47,093.52	71,730.27
Total.....	41,134.33	27,127.39	5,500.00	95,312.10	169,073.82

REMARKS.—“Assayer's materials” include matrasses, pipettes, dishes, etc.; “dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc.; “labor and repairs” includes only temporary labor on repairs; “sewing” includes the making of mittens, sleeves, coin sacks scale covers, towels, etc.; “Sundries” includes only such items as can not readily be classified.

The value and classification of the foreign gold coins deposited and melted at the assay office at New York are exhibited in the following table:

FOREIGN GOLD AND SILVER COINS MELTED AT THE UNITED STATES ASSAY OFFICE  
AT NEW YORK DURING THE FISCAL YEAR 1891.

Country of coinage.	Gold.	Silver (coin- ing value).
Bolivia, 20-cent pieces.....		\$1,717.69
Costa Rica.....	\$43,431.55	
England.....	423,365.98	
France.....	214,030.21	
Germany.....	116,723.21	
Mexico.....	65,159.48	44,582.61
Mexico, dollars.....		1,044,851.45
Peru.....	28,044.58	66,483.82
Spain.....	3,189,865.84	
South America.....	7,681.23	169,890.99
South America, dollars.....		966,869.43
Colombia.....	133.52	40,641.76
Colombia, half dollars.....		2,103.87
Venezuela.....	2,078.62	
Mixed.....	271,132.62	116,406.17
Total.....	4,361,646.84	2,453,547.79

The following table exhibits the denominations and value of the uncurrent gold coins of the United States melted at the assay office at New York during the fiscal year 1891:

UNCURRENT UNITED STATES GOLD COINS MELTED AT THE UNITED STATES ASSAY  
OFFICE AT NEW YORK DURING THE FISCAL YEAR 1891:

Denomination.	Amount.
Double eagles.....	\$100,040.00
Eagles.....	110,710.00
Half eagles.....	163,470.00
Quarter eagles.....	19,800.00
Three-dollar pieces.....	339.00
Dollar pieces.....	238.00
Total.....	394,597.00

## MINT AT DENVER.

The business of the mint at Denver, conducted as an assay office, during the last fiscal year, is exhibited for the last fiscal year in the following table:

Items.	Amount.
Deposits.....	\$1,203,614.89
Earnings.....	3,533.88
Expenses.....	27,087.73

Percentage of net expenses to deposits, 1.9.

The 5 horse-power gas engine formerly in use has been supplanted by an electric motor of 1 horse-power, which gives better satisfaction.

Electric light for illuminating purposes has been introduced.

The expenses for the different classes of supplies at the mint at Denver during the fiscal year were as follows:

EXPENDITURES AT THE MINT AT DENVER FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	General department.		Assayer's department.	Melter and refiner's department proper.	Total.
	Proper.	Mechanical.			
Acids.....			\$62.02		\$62.02
Chemicals.....			62.20	\$98.25	160.45
Coal.....	\$42.00				42.00
Coke.....	209.12				209.12
Crucibles, covers, stirrers, and dippers.....				140.08	140.08
Freight and drayage.....	15.17				15.17
Gas.....	19.80	\$198.30	233.70	233.70	685.50
Ice.....	29.45				29.45
Iron and steel.....				6.40	6.40
Labor and repairs.....	343.48	5.45		6.25	355.18
Machinery and appliances.....			6.00	24.00	30.00
Oils.....		3.60			3.60
Sewing.....				12.00	12.00
Stationery, printing, and binding.....	48.88				48.88
Sundries.....	393.69	.40	.90	15.82	410.81
Washing.....	13.70				13.70
Water.....	93.00				93.00
Electric lighting.....	88.87				88.87
Electric power.....			1.32	1.33	2.65
Flag.....	10.00				10.00
Advertising.....	12.60				12.60
Total.....	1,319.76	207.75	366.14	537.83	2,431.48
Salaries.....	4,800.00		3,900.00	2,250.00	10,950.00
Wages of workmen.....	4,459.50		5,803.75	3,443.00	13,706.25
Total.....	10,579.26	207.75	10,069.89	6,230.83	27,087.73

REMARKS.—“Labor and repairs” includes only temporary labor on repairs. “Sewing” includes the making of mittens, sleeves, coin sacks, scale covers, towels, etc. “Sundries” includes only such items as can not readily be classified.

ASSAY OFFICE AT HELENA.

The business of the assay office at Helena, Mont., for the fiscal year 1891 is exhibited in the following table:

Items.	Amount.
Deposits.....	\$968,906.10
Earnings.....	3,251.86
Expenses.....	24,636.82

Percentage of net expenses to deposits, 2.2.

The expenditures of this office for the different classes of supplies during the fiscal year were as follows:

## EXPENDITURES AT THE ASSAY OFFICE AT HELENA FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	General department proper.	Melter and refiner's department proper.	Total.
Chemicals .....	\$20.25		\$20.25
Coal .....	130.31	\$43.43	173.74
Crucibles, covers, stirrers, and dippers .....		28.50	28.50
Freight and drayage .....	66.54		66.54
Gas .....	802.23	267.40	1,069.63
Gloves and gauntlets .....		9.00	9.00
Ice .....	23.98		23.98
Labor and repairs .....	1,237.71	238.00	1,475.71
Lumber .....	13.09		13.09
Machinery and appliances .....	255.00		255.00
Oils .....	18.70	9.80	28.50
Stationery, printing, and binding .....	131.50		131.50
Sundries .....	728.02	227.83	955.85
Washing .....	14.00		14.00
Water .....	74.14	74.14	148.28
Wood .....	43.50	21.00	64.50
Total .....	3,558.97	919.10	4,478.07
Salaries .....	5,321.75	2,250.00	7,571.75
Wages of workmen .....	9,982.50	2,604.50	12,587.00
Total .....	18,863.22	5,773.60	24,636.82

REMARKS.—“Labor and repairs” includes only temporary labor on repairs. “Sundries” includes only such items as can not readily be classified.

## ASSAY OFFICE AT BOISÉ CITY.

The business of the assay office at Boisé City, Idaho, during the fiscal year 1891, is exhibited in the following table:

Items.	Amount.
Deposits .....	\$698,596.06
Earnings .....	1,860.59
Expenses .....	10,687.90

Percentage of net expenses to deposits, 1.2.

The expenses for the different classes of supplies during the fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT BOISÉ CITY FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	Total.
Acids.....	\$73.30
Assayer's materials.....	86.25
Coal.....	172.20
Coke.....	156.63
Crucibles, covers, stirrers, and dippers.....	54.65
Dry goods.....	16.34
Fluxes.....	33.00
Freight and drayage.....	57.94
Gas.....	126.00
Gloves and gauntlets.....	5.85
Hardware.....	85.58
Ice.....	50.00
Labor and repairs.....	63.75
Lumber.....	13.68
Oils.....	7.50
Sewing.....	6.76
Stationery, printing, and binding.....	13.21
Sundries.....	400.76
Telegraphing.....	63.00
Washing.....	18.00
Water.....	122.00
Wood.....	54.00
Total.....	1,630.40
Salaries.....	3,200.00
Wages of workmen.....	5,857.50
Total.....	10,687.90

REMARKS.—“Assayer's materials” include matrasses, pipettes, dishes, etc. “Dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc. “Labor and repairs” includes only temporary labor on repairs. “Sewing” includes the making of mittens, sleeves, coin sacks, scale covers, towels, etc. “Sundries” includes only such items as can not be classified.

ASSAY OFFICE AT CHARLOTTE, N. C.

The business of the assay office at Charlotte, N. C., for the fiscal year 1891 is exhibited in the following table:

Items.	Amount.
Deposits.....	\$234,276.39
Earnings.....	1,670.35
Expenses.....	4,749.76

Percentage of net expenses to deposits, 1.3.

The expenses for the different classes of supplies for the assay office at Charlotte, during the last fiscal year, are exhibited in the following table:



## EXPENDITURES AT THE ASSAY OFFICE AT CHARLOTTE FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	Total.
Assayer's materials.....	56.18
Charcoal.....	104.04
Chemicals.....	10.39
Coal.....	60.00
Crucibles, covers, stirrers, and dippers.....	55.25
Dry goods.....	19.47
Fluxes.....	67.00
Freight and drayage.....	2.29
Gas.....	89.08
Gloves and gauntlets.....	2.00
Hardware.....	2.75
Ice.....	14.03
Labor and repairs.....	41.45
Oils.....	4.65
Stationery, printing, and binding.....	32.02
Sundries.....	147.51
Telegraphing and telephone.....	60.00
Washing.....	55.00
Wood.....	59.75
<b>Total</b> .....	<b>882.86</b>
Salaries.....	2,750.00
Wages of workmen.....	1,116.90
<b>Total</b> .....	<b>4,749.76</b>

REMARKS.—“Assayer's materials” include matrasses, pipettes, dishes, etc.; “dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc.; “labor and repairs” includes only temporary labor on repairs; “sundries” includes only such items as can not readily be classified.

## ASSAY OFFICE AT ST. LOUIS.

The business of the assay office at St. Louis, Mo., during the fiscal year 1891, is exhibited in the following table:

Items.	Amount.
Deposits (coining value).....	\$480,441.26
Earnings.....	1,405.09
Expenditures.....	5,899.39

Percentage of net expenses to deposits, nine-tenths of 1 per cent.

The deposits for the preceding fiscal year aggregated \$346,284.64, showing a gain in business of \$134,156.62, or  $38\frac{7}{10}$  per cent.

Samples from twenty-seven shipments of Mexican ore were received from the United States surveyor of customs at St. Louis and were assayed for him. These require the determination, by three separate assays, of the gold, silver, lead, and copper in each sample, and would have cost the Government \$432 if paid for at the rates formerly charged in this office and prescribed by regulations then in force. No credit is taken for this in the earnings.

There have been added to the equipment of the office during the year one 5 horse-power Westinghouse standard automatic engine and two blowers. These are for use with the bench of gas furnaces purchased

during the preceding fiscal year, and have been placed in the quarters which will be occupied by this office in the old custom-house building in this city when completed.

The expenses of the assay office at St. Louis for the different classes of supplies during the last fiscal year were as follows:

EXPENDITURES AT THE ASSAY OFFICE AT ST. LOUIS, FOR THE FISCAL YEAR 1891.

Expenditures for supplies.	Total.
Acids.....	\$19.92
Assayer's materials.....	54.09
Charcoal.....	21.60
Chemicals.....	.60
Coal.....	23.26
Crucibles, covers, stirrers, and dippers.....	60.19
Dry goods.....	16.40
Fluxes.....	20.10
Freight and drayage.....	27.19
Gas.....	90.52
Hardware.....	4.45
Ice.....	10.60
Lumber.....	5.04
Machinery and appliances.....	311.00
Stationery, printing, and binding.....	70.74
Sundries.....	150.69
Telegraphing and telephone.....	100.00
Washing.....	18.00
Rent.....	480.00
Total.....	1,484.39
Salaries.....	3,500.00
Wages of workmen.....	915.00
Total.....	5,899.39

REMARKS.—“Assayer's materials” include matrasses, pipettes, dishes, etc.; “dry goods” include cost of material for mittens, sleeves, toweling, coin sacks, scale covers, etc.; “sundries” includes only such items as can not readily be classified.

SUMMARY OF THE WORK OF MINOR ASSAY OFFICES.

The following table recapitulates the work of the minor assay offices, including the mint at Denver, for the fiscal year 1891:

DEPOSITS, EARNINGS, AND EXPENDITURES OF MINOR ASSAY OFFICES, 1891.

Institutions.	Deposits.	Earnings.	Expenses.	Percentage of net expenses to deposits.
Denver.....	\$1,203,614.89	\$3,583.88	\$27,087.73	1.9
Helena.....	968,906.10	3,251.36	24,636.82	2.2
Boise City.....	698,596.06	1,860.59	10,687.90	1.2
Charlotte.....	234,276.39	1,670.55	4,749.76	1.3
St. Louis.....	480,441.26	1,405.09	5,899.39	0.9
Total.....	3,585,834.70	11,771.27	73,061.60	1.7

## MONETARY STATISTICS OF FOREIGN COUNTRIES.

The statistics of the coinage and production of the precious metals in foreign countries, published annually in the reports of this Bureau, are obtained directly from the governments of such countries by our representatives abroad, a fact which invests them with the highest degree of reliability, and explains why it is that the reports of the Mint Bureau have come to be recognized, the world over, as the most exhaustive and trustworthy authority on the statistics relating to these subjects.

The points on which information is sought are embodied in a set of questions in a circular sent through the Department of State to our diplomatic representatives abroad, and the answers are received in the form of a report direct to this Bureau.

The questions covering the calendar year 1890 were as follows:

(1) What was the amount of gold coined during the calendar year 1890 by denominations and values? What amount was recoined (withdrawn from circulation) during the year, domestic and foreign coins separately?

(2) Same for silver.

(3) What was the import and export of gold during the calendar year 1890? Coin, bullion, and ore should be given separately where practicable.

(4) Same for silver.

(5) What was the weight, expressed in kilograms, and the value of the gold produced from the mines during the calendar year 1890?

(6) Same for silver.

(7) What, approximately, was the stock of gold coin and bullion in the country at the close of the calendar year 1890.

(8) Same for silver.

(9) What was the amount of Government and bank notes outstanding at the same date?

(10) Were any laws passed during the year 1890 affecting the coinage, issue, or legal-tender character of the metallic and paper circulation? If so, please transmit copies.

(11) In case the report of the operations of the mint is published, please forward a copy.

These replies should be in the form of a report, written on one side of the paper only, and transmitted direct to the "Director of the Mint, Treasury Department, Washington, D. C."

Besides the information contained in the official answers to the above questions, the Bureau draws freely from other sources, especially printed documents—some official, others not—courteously transmitted to the Bureau by foreign governments. We have this year to express our acknowledgment for the receipt of: Twenty-first Annual Report of the Deputy Master of the Royal Mint, 1890, London, 1891; Mineral Statistics of the United Kingdom for 1890, London, 1891; Summaries of the Statistical Portions of the Reports of Her Majesty's Inspector of Mines, London, 1891; Report of Mr. C. Leneve Foster, Her Majesty's Inspector of Mines, London, 1891; Government of India, Financial Statement, 1891-'92, Calcutta, 1891; Report on the Administration of the Mints at Bombay and Calcutta for the year 1889-'90, Calcutta, 1891; do. for 1890-'91; Finance and Revenue Accounts and Miscellaneous Statistics Relating to the Finances of British India, Part III, Calcutta, 1891; Report of the Head Commissioner of Paper Currency, Calcutta, to the Secretary of the Government of India, for the year 1890-'91, Calcutta, 1891; Geological and Natural History Survey of Canada, Annual Report, new series, Vol. IV, 1888-'89, Montreal, 1890; Annual Report of the Secretary of Mines of Victoria during the year 1890, Melbourne, 1891; Australian Statistics 1889-'90, by T. A. Coghlan, Government Statistician, Sydney, 1890; Australian Insurance and

Banking Record, 1891; Journal and Proceedings of the Royal Society of New South Wales, Sydney, 1890; Chillagoe and Koorboora Mining Districts (Report of Robert L. Jack, Government Geologist); Report of the Director of the Imperial Mint of Japan, 1890; República Mexicana, Noticias del Movimiento Marítimo en el año fiscal de 1888 á 1889, Mexico, 1891; Agencia Mercantil de la República Mexicana, Memoria Estadística de los meses Julio á Diciembre de 1890, Mexico, 1891; República Mexicana, Exportaciones en el año Fiscal de 1889 á 1890, Noticias formadas bajo la direccion de Javier Stavoli, Mexico, 1891; Monatshefte zur Statistik des Deutschen Reichs, Jahrgang 1891, Berlin, 1891; Zeitschrift für Berg-Hütten- und Salinen-Wesen im Preussischen Staate, Jahrgang 1891, Berlin, 1891; Bulletin de Statistique et de Législation Comparée, Paris, 1891; Annales des Mines, 1<sup>e</sup> et 2<sup>e</sup> livraisons de 1891, Paris, 1891; Revue des Banques, Paris, 1891; Algemeen Verslag van het Munt-College, over 1890, Amsterdam, 1891; Jaarcijfers over 1889 en vorige Jaren, No. 9, Amsterdam, 1891; Bidrag til Finlands Officiela Statistik, XVII Industrie-Statistik 5, År 1888, Helsingfors, 1891.

The replies to the interrogatories, which are given in full in the Appendix to this Report, are indicated by the numbers of the questions.

A brief review of the most important facts contained in the various reports received is here appended:

#### GREAT BRITAIN AND BRITISH COLONIES.

##### *Great Britain and Ireland.*

Items reported for 1890.	£.	Value in United States money.
Gold coinage .....	7,680,156	\$37,375,479
Light gold coin recoined .....	3,248,437	15,808,519
Silver coinage .....	1,712,161	8,332,232
Worn silver coin (recoinage) .....	296,896	1,444,844
Gold imported .....	23,606,128	114,879,222
Gold exported .....	14,309,626	69,637,795
Gain of gold by imports .....	9,296,502	45,241,427
Silver imported .....	13,022,891	63,375,899
Silver exported .....	10,989,895	53,482,324
Gain of silver by imports .....	2,032,996	9,893,575
Gold produced from ores produced in the Kingdom .....	675	3,285
Silver obtained from ores produced in the Kingdom .....	58,024	382,374
Estimated stock of precious metals in the Kingdom December 31, 1890:		
Gold .....	105,000,000	510,982,500
Silver .....	22,000,000	107,063,000
Note circulation .....	40,962,791	199,345,422

The gold coinage of Great Britain in 1890 comprised, in addition to sovereigns, £1,121,600 in half sovereigns, the coinage of which had been practically suspended since 1885.

Under the terms of the royal proclamation, dated November 26, 1890, issued in conformity with the coinage act of 1889, calling in the gold coins of former reigns, and declaring that such coins shall not be legal tender after February 28, 1891, the operations have resulted in the withdrawal from circulation of £2,334,573 in sovereigns and £128,575 in half sovereigns, a total of £2,463,148.

The expenses of the operation, which amounted to £51,299, are exhibited in the following table, presented in the report of the deputy master of the mint:

Where withdrawn.	Value of deficiency in weight.			Value of deficiency in standard.			Total value of deficiency.
	On sovereigns.	On half sovereigns.	Total.	On sovereigns.	On half sovereigns.	Total.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Bank of England:							
Light coins . . . . .	40,919 17 00	6,210 05 1	47,130 02 1	2,199 15 1	125 13 3	2,325 08 4	49,455 10 5
Full weight coins . . . . .	625 17 10	4 11 5	630 09 3	155 17 7	0 13 10	156 11 5	787 0 8
Australia:							
Sydney mint . . . . .	222 06 04	34 09 8	256 16 0	-----	-----	-----	256 16 0
Melbourne mint . . . . .	583 15 00	103 07 3	687 02 3	47 06 7	3 01 3	50 07 10	737 10 1
Total . . . . .	42,351 16 02	6,352 13 5	48,704 09 7	2,402 19 3	129 08 4	2,532 07 7	51,236 17 2
Incidental expenses at—							
Sydney . . . . .	-----	-----	-----	-----	-----	-----	16 15 9
Melbourne . . . . .	-----	-----	-----	-----	-----	-----	46 01 4
Total expenses . . . . .	-----	-----	-----	-----	-----	-----	51,299 14 3

Of the silver coins struck during the year 1890, of the nominal value of £1,712,161, £249,465 were in crowns and £156,429 in double florins. The total issue of crowns and double florins since 1887 has been:

Description.	£.	Value in U. S. money.
Crowns . . . . .	790,885	\$3,848,842
Double florins . . . . .	510,625	2,484,957
Total . . . . .	1,301,510	6,333,799

The following table presented by the master of the mint is intended to show the proportion in which silver coins of the several denominations exist in the currency of Great Britain and her colonies:

Denominations.	England and Wales.		Scotland and Ireland.		Colonies.*	
	1890.	1880-'89.	1890.	1880-'89.	1890.	1880-'89.
Crowns . . . . .	£226,000	£484,300	£28,600	£48,750	£335	£2,900
Double florins . . . . .	118,000	320,600	20,100	28,815	-----	23,110
Half crowns . . . . .	281,000	1,488,200	53,900	433,400	48,150	488,410
Florins . . . . .	33,000	698,800	34,900	330,175	112,880	811,005
Shillings . . . . .	251,000	751,500	56,700	515,200	136,470	920,935
Sixpences . . . . .	178,000	756,500	23,300	149,550	34,660	195,675
Threepences . . . . .	28,175	180,400	7,500	59,150	21,820	168,830
Total . . . . .	1,115,175	4,680,300	225,000	1,565,040	354,315	2,610,865
Withdrawals . . . . .	250,000	1,914,700	19,700	572,164	27,197	381,002
Net increase of currency . . . . .	865,175	2,765,600	205,300	992,876	327,118	2,229,863

\* Under the heading "Colonies" is included all imperial coin shipped in aid of Treasury chests abroad.

† Including fourpences of the value of £2,000 specially struck in 1888 for British Guiana.

These statistics show a net increase of silver as currency within the last eleven years, as follows:

Countries.	£.	Value in United States money.
In England and Wales .....	3, 630, 775	\$17, 669, 167
In Scotland and Ireland .....	1, 198, 176	5, 830, 923
In Colonies .....	2, 556, 981	12, 443, 548
Total .....	7, 385, 932	35, 943, 638

Colonial coinages were executed at the Royal mint as follows:

For Hong-Kong, in silver pieces of 20, 10, and 5 cents .....	\$250, 000
For Hong-Kong, in half dollars .....	25, 000
Total .....	275, 000

For Newfoundland, in silver pieces of 20, 10, and 5 cents .....	38, 000
---	---------

The colonial coinages struck by "The Mint Birmingham" were as follows:

For Hong-Kong, a silver coinage of \$155,000 in 50, 25, 10, and 5-cent pieces; for the British East Africa Company a silver coinage amounting to 61,116 rupees (\$28,951).

*Australasia.*—The coinage at the mint at Melbourne, during the year 1890, all sovereigns, was £2,473,537, and of the mint at Sydney £2,808,000, all in sovereigns, a total gold coinage for Australia of £5,281,537.

Light-weight gold coins, of the value of £44,601, were received for recoinage at the mint at Sydney.

The withdrawal of pre-Victorian gold coins, in the colony of Victoria, was £32,183.

The total light-weight gold coin withdrawn in Australasia was £76,784.

Through the kindness of Mr. George Anderson, deputy master of the Melbourne branch of the royal mint, I am able to present the statistics of the product of gold in Australia and New Zealand for the calendar year, 1890.

Gross product:	Ounces.
Gold .....	1, 599, 350

Making the usual deduction of about 8 per cent in order to obtain the amount of pure gold actually produced, the product of gold in Australasia during the calendar year 1890, was, approximately, 1,471,402 ounces, value \$30,413,879.

*India.*—The silver coinage at the mints at Calcutta and Bombay during the calendar year 1890, amounted to 122,295,383 rupees.

*Canada.*—According to the "monetary statistics of the United Kingdom, 1890" the amount of gold and silver produced in Canada during the year 1889 was as follows:

Metals.	£.	Ounces.	Value in United States money.
Gold .....	259, 032	.....	\$1, 260, 579
Silver .....	.....	383, 318	495, 592

## FRANCE.

Items reported for 1890.	Francs.	Value in United States money.
Coinage:		
Gold.....	20,602,800	\$3,976,340
Recoinage.....	11,999,580	2,315,919
Silver (for French colonies).....	33,345	6,436
For the Great Comoro.....	10,250	1,978
Total.....		8,414
Imports:		
Gold.....	116,726,408	22,528,197
Exports.....	249,498,004	48,153,115
Loss by export.....	132,771,596	25,624,918
Imports:		
Silver.....	137,898,631	26,614,436
Exports:		
Silver.....	107,890,319	20,822,832
Gain by imports.....	30,008,312	5,791,604
Product of mines, 1889:		
Gold.....	*400	265,840
Silver.....	*80,942	2,363,950
Gold in Bank of France January 2, 1891.....	1,120,126,439	216,184,403
Silver.....	1,240,874,500	239,488,779
Amount of currency issued by Bank of France, same date.....	3,051,751,440	588,988,028

\* Kilograms.

## BELGIUM.

There was no coinage of national money in Belgium during the year 1890.

The issue of bank notes by the National Bank amounted to 536,450,000 francs on December 31, 1890.

Items reported for 1890.	Kilograms.	Francs.	Value in United States money.
Imports:			
Gold.....	13,843		\$9,200,058
Jewelry.....		2,109,145	407,065
Total.....			9,607,123
Exports:			
Gold.....	294		195,392
Jewelry.....		60,631	11,702
Imports:			
Silver.....	247,042		10,267,066
Silverware.....		1,666,637	321,661
Total.....			10,588,727
Exports:			
Silver.....	27,502		1,142,983
Silverware.....		46,870	9,046
Total.....			1,152,029

By royal decree a permanent commission has been appointed in Belgium for the investigation of monetary questions.

## SWITZERLAND.

Items reported for 1890.	Francs.	Value in United States money.
Gold coinage.....	2,500,000	\$482,500
Silver (recoinage).....	1,450,000	279,850
Imports:		
Gold.....	31,702,336	6,118,551
Silver.....	44,157,460	8,552,390
Exports:		
Gold.....	6,356,517	1,226,808
Silver.....	19,916,040	3,843,796

The stock of gold in the Swiss banks of issue amounted on December 27, 1890, to 61,414,835 francs, and of silver 23,475,820 francs.

The notes in circulation at same date were 168,397,200 francs.

## ITALY.

Items reported for 1890.	Lire.	Value in United States money.
Gold coinage.....	1,364,400	\$263,329
Silver (all recoinage).....	5,655	1,091
Coinage for colony of Eritrea.....	2,942,043	567,814
Imports:		
Gold.....	9,913,600	1,913,325
Exports:		
Gold.....	19,778,300	3,817,212
Loss by export.....	9,864,700	1,903,887
Imports:		
Silver.....	48,090,000	9,281,370
Exports:		
Silver.....	48,948,760	9,447,111
Loss by export.....	858,760	165,741
Gold in Treasury and banks December 31, 1890.....	457,167,209	88,233,271
Silver.....	105,328,608	29,328,421
Notes in circulation.....	1,469,249,677	283,565,188

## GREECE.

Items reported for 1890.	Drachmas.	Value in United States money.
Stock of gold coin.....		\$100,000
Stock of silver coin.....		700,000
Paper money.....	126,450,158	24,404,881



## SPAIN.

Items reported for 1890.	Pesetas.	Value in United States money.
<b>Gold:</b>		
Coinage.....	46,888,960	\$9,049,569
Recoinage.....	2,423,397	467,716
<b>Silver:</b>		
Recoinage.....	7,664,000	1,479,152
<b>Imports:</b>		
Gold (bars).....	*7,654	5,086,848
Coin.....	3,252,233	627,681
Total.....		5,714,529
<b>Imports:</b>		
Silver (bars).....	*68	2,826
Coin.....	4,687,708	904,728
Total.....		907,554
<b>Exports:</b>		
Silver.....	†252	1,047
Notes outstanding.....	730,935,000	141,070,455

\* Kilograms.

† Hectograms.

## PORTUGAL.

Items reported for 1890.	Milreis.	Value in United States money.
Gold coinage (all recoinage).....	377,000	\$407,160
Silver coinage (all recoinage).....	500,000	540,000

## GERMANY.

Items reported for 1890.	Kilograms.	Marks.	Value in United States money.
<b>Gold:</b>			
Coinage.....		100,149,210	\$23,835,512
Recoinage (imperial gold).....		404,230	96,207
Coin (foreign)..... 6,306 fine pounds.....			2,095,484
<b>Imports.....</b>	39,865		26,494,279
<b>Exports.....</b>	16,290		10,826,334
Gain by imports.....	23,575		15,667,945
<b>Silver:</b>			
Imports.....	66,003		2,743,085
Exports.....	282,400		11,736,544
<b>Pagament:</b>			
Imports.....		13,621,000	3,241,798
Exports.....		16,000	3,808
<b>Product of German smelting works:</b>			
Gold.....		5,151,000	1,225,938
Silver.....		56,060,000	13,342,280
<b>Notes outstanding December 31, 1890:</b>			
Imperial notes.....		122,908,940	29,252,328
Bank notes.....		1,294,817,000	308,166,446

## REPORT ON THE FINANCES.

## AUSTRIA-HUNGARY.

Items reported for 1890.	Kilograms.	Florins.	Value in United States money.
<b>Coinage:</b>			
Gold .....		5,848,030	\$2,818,750
Recoinage .....		1,913,729	922,417
Silver coinage .....		8,002,320	3,857,118
Recoinage .....		1,926,667	928,653
<b>Gold:</b>			
Imports .....	42,820		28,458,172
Exports .....	17,333		11,519,512
Net gain .....	25,487		16,938,660
<b>Silver:</b>			
Imports .....	41,828		1,738,371
Exports .....	11,690		485,836
Net gain .....	30,138		1,252,535
Gold in Government vaults .....		8,210,316	3,957,372
In Austria-Hungarian Bank .....		54,047,000	26,050,654
Silver in Government vaults .....		9,092,367	4,382,521
Silver in Austria-Hungarian Bank .....		165,476,000	79,759,432
<b>Bank notes outstanding:</b>			
State notes .....		370,361,103	178,514,052
Bank notes .....		445,934,210	214,940,289
<b>Gold product of mines, Austria:</b>	12.452		8,276
Hungary .....	2,091.062		1,389,720
<b>Silver product of mines:</b>			
Austria .....	34,629.797		1,430,214
Hungary .....	15,983.543		664,276

## NETHERLANDS.

Items reported for 1890.	Florins.	Value in United States money.
<b>Coinage:</b>		
Silver .....	495,000	\$198,990
Recoinage .....	210,000	84,420
<b>Imports:</b>		
Gold .....	6,527,245	2,623,953
<b>Exports:</b>		
Gold .....	567,557	228,158
Gain by import .....	5,959,688	2,395,795
<b>Silver:</b>		
Imports .....	1,372,695	551,823
Exports .....	7,671,500	3,083,943
Loss by export .....	6,298,805	2,532,120

Gold stock, 47,594,460 florins, of which 23,291,720 florins were in the Bank of the Netherlands.

Silver stock, 116,713,423 florins, of which 7,616,174 were in subsidiary coin.

Total metallic stock, 164,307,883 florins, of which 65,498,690 florins were in the Bank of the Netherlands.

Note circulation, 15,000,000 florins in Government notes and 195,160,615 in bank notes, a total of 210,160,615 florins.

## SCANDINAVIAN UNION.

Items reported for 1890.	Kilograms.	Crowns.	Value in United States money.
<b>DENMARK.</b>			
Gold:			
Coinage.....		2,044,520	\$547,931
Imports.....		3,500,000	938,000
Exports.....		2,500,000	670,000
Net gain by imports.....		1,000,000	268,000
Estimated stock of gold.....		47,000,000	12,596,000
Estimated stock of silver.....		20,000,000	5,360,000
Bank notes in circulation.....		79,000,000	21,172,000
<b>NORWAY.</b>			
Silver coinage.....		450,000	120,600
Recoinage.....		76,000	20,368
Gold and silver:			
Imports.....		357,400	95,783
Exports.....		52,500	14,070
Silver product.....	5,538.9		230,197
Precious metals in Bank of Norway, December 31, 1890:			
Gold.....		30,160,700	8,083,068
Estimated stock of gold.....		15,860,670	4,250,060
Estimated stock of silver.....		6,032,000	1,616,576
Bank notes in circulation.....		49,670,700	13,311,748
<b>SWEDEN.</b>			
Coinage:			
Gold.....		3,109,820	833,432
Silver.....		947,264	253,867
Recoinage silver.....		405,110	108,569
Gold imports:			
Coin.....		9,060	2,428
Bars.....	102		67,789
Gold exports.....	1		665
Silver imports:			
Coin.....		633,662	169,821
Bars.....	2,429		100,949
Silver exports—bars.....	652		27,097
Silver exports; coin.....		128,000	34,304
Product of mines:			
Gold.....	87.66		58,259
Silver.....	4,181		173,762
Gold in banks and mint.....		24,951,727	6,687,063
Silver coins in circulation.....		17,521,398	4,095,735
Notes outstanding.....		103,995,415	27,870,771

## RUSSIA.

Items reported for 1890.	Kilograms.	Poods.	Roubles.	Value in United States money.
Coinage:				
Gold .....			28, 150, 090	\$21, 726, 239
Silver .....			2, 091, 763	1, 614, 422
Total .....				23, 340, 661
Silver (recoinage) .....			562, 000	433, 752
Gold:				
Imports .....		1, 243		13, 531, 895
Exports .....		1, 337		14, 555, 224
Loss by export .....		94		1, 023, 329
Silver:				
Imports .....		10, 637		7, 241, 389
Exports .....		6, 070		4, 132, 296
Gain by import .....		4, 567		3, 109, 093
Product of mines:				
Gold .....	31, 841. 257			21, 161, 700
Silver .....	13, 665. 836			568, 000
Total .....				21, 729, 700
Gold and silver held by State Bank Jan. 1, 1891 .....			445, 968, 176	344, 198, 238
Government notes outstanding .....			1, 046, 295, 384	807, 530, 777

## ROUMANIA.

Roumania adopted the gold standard in March, 1890, the law requiring the replacement of 40,000,000 francs of the 5 lei silver currency with gold coin.

About 25,000,000 francs in silver have been withdrawn from circulation and sold.

The holders of silver 5 lei pieces have the right to demand gold in exchange for a period of a year from the date of the law, after which period silver coins are a limited tender.

## TURKEY.

A gold coinage of the value of 10,200 Turkish pounds was struck at the imperial mint during the year 1890. (Value in United States money \$44,880.)

## ARGENTINE REPUBLIC.

Items reported for 1890.	Value.
Gold imports .....	\$6, 925, 384
Silver imports .....	163, 017
Exports .....	775, 529
Products of mines:	
Gold .....	81, 939
Silver .....	610, 142
Estimate stock of gold .....	13, 229, 468
Estimate stock of silver .....	200, 000
Bank notes in circulation .....	254, 171, 645

# DIRECTOR OF THE MINT.

231

## PERU.

Items reported for 1890.	Kilograms.	Value.
Coinage (1889):		
Silver .....		\$2,842,530
Exports:		
Gold .....	139	92,379
Silver .....	88	3,657
Silver sols .....		1,299,782
Total .....		1,303,439
Coinage (1890):		
Silver .....		2,687,118
Exports:		
Gold bars .....	103	68,454
Silver bars .....	1,135	47,171

## VENEZUELA.

Items reported for 1890.	Value.
Gold product (11 months) .....	\$1,060,977
Bank notes outstanding 3,760,000 bolivars .....	725,680

## BOLIVIA.

The United States minister reports that there is no gold in circulation in Bolivia, but there are about \$200,000 in silver in bank.

The amount of Government and bank notes outstanding December 31, 1889, was \$4,393,184.

## MEXICO.

Items reported for 1890.	Value.
Exports:	
Gold bullion .....	\$529,515
Silver ore and bullion .....	15,656,111
Deposits at the mints:	
Gold .....	237,053
Silver .....	25,258,785
Coinage calendar year:	
Gold .....	284,859
Silver .....	24,081,192

## COLOMBIA.

Items reported for 1890.	Kilograms.	Value.
Paper circulation .....		\$12,000,000
Silver coin in circulation .....		4,250,000
Gold exports .....		4,393,872
Silver imports .....	1,994	82,871
Silver exports .....		1,457,665

A very valuable table will be found in the Appendix,\* prepared by Dr. Vicente Restrepo, upon the production of gold and silver in Colombia from 1887 to 1890 inclusive.

This eminent statistician places the product of 1889 at \$4,042,000, of which \$612,000 were silver; in 1890, at \$4,430,000, of which \$735,000 were silver.

## NICARAGUA.

Items reported for 1890.	Ounces.	Value in United States money.
Gold exports.....	10,990	\$227,163
Silver imports.....		307,373
Silver exports.....		273,424
Gold product.....		164,861
Paper circulation:		
Treasury notes.....		99,049
Bank notes.....		570,000
Total.....		669,049

## HAYTI.

Items reported for 1890.	Value.
Stock of gold.....	\$2,300,000
Stock of silver.....	2,800,000
Paper circulation.....	4,102,875

## HAWAIIAN ISLANDS.

Items reported for 1890.	Value.
Import of gold.....	\$776,000
Stock of gold.....	3,000,000
Stock of silver.....	1,000,000
Government notes.....	137,000

## JAPAN.

Items reported for 1890.	Ounces or kilograms.	Yen.	Value in United States money.
Coinage:			
Gold.....		1,194,050	\$1,194,050
Silver.....		7,296,645	7,296,645
Silver recoinage.....	870		1,125
Imports of gold:			
Bullion.....	15,811		326,813
Foreign coin.....		623	623
Total.....			327,436
Exports.....		1,682,608	1,682,608

\* See note on page 316.

## JAPAN—continued.

Items reported for 1890.	Ounces or kilograms.	Yen.	Value in United States money.
Silver imports:			
Bullion .....	308, 018		\$308, 245
Foreign coin .....		383, 079	383, 079
Total .....			781, 324
Exports:			
Silver coin .....		12, 079, 812	12, 079, 812
Bullion .....	8, 813		11, 394
Total .....			12, 091, 206
Product of mines:			
Government mines (gold) .....	* 26, 756		17, 782
Government mines (silver) .....	* 708, 594		29, 449
Stock of gold .....		88, 468, 182	88, 468, 182
Stock of silver .....		60, 205, 516	60, 205, 516
Government and bank notes outstanding:			
Government .....		33, 272, 714	33, 272, 714
National bank .....		25, 810, 720	25, 810, 720
Bank of Japan (convertible silver notes) .....		75, 709, 157	75, 709, 157

\* Kilograms.

## CHINA.

It is reported that silver coins, consisting of dollars of the fineness of .900, and half-dollars, and 20, 10, and 5 cent silver pieces of a lower grade of fineness were struck at the mint at Canton during the year 1890.

According to the assays of the coins, published in the report of the Deputy Master of the Royal Mint, London, the degrees of fineness were: for the dollar, 884.2; half-dollar, 848.2; and of the smaller denominations 807.3, 808, and 811.1, respectively, showing that the coins differ very largely in fineness from standard, and the weights of the coins are said to be fairly correct.

## WORK OF THE BUREAU OF THE MINT.

The work of the Bureau of the Mint during the last fiscal year was well and faithfully performed.

Owing very largely to the importance which coinage and currency questions have assumed in national legislation, the work of the Bureau has been unusually heavy, requiring, in addition to the regular work, the compilation of a vast amount of statistical matter.

All of this work has been cheerfully met and promptly performed by the small clerical force at my disposal without any increase of force.

I am, very respectfully, yours,

EDWARD O. LEECH,  
*Director of the Mint.*

HON. CHARLES FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

## I.—DEPOSITS AND PURCHASES OF GOLD AND SILVER BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
<b>GOLD.</b>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard oz.</i>	<i>Standard ozs.</i>
Domestic bullion.....	3, 273. 833	821, 910. 976	87, 051. 186	269. 672
Domestic coin.....	7, 714. 371	364. 228		1, 299. 885
Foreign bullion.....	1, 811. 965	127, 075. 577		2, 926. 656
Foreign coin.....	38. 446	208, 881. 346		330. 389
Jewelers' bars, old plate, etc.....	50, 431. 986	1, 165. 852		2, 106. 465
Total.....	63, 270. 601	1, 159, 397. 979	87, 051. 186	6, 933. 067
Redeposits:				
Fine bars.....				
Unparted bars.....	345, 954. 282			
Total gold received.....	409, 224. 883	1, 159, 397. 979	87, 051. 186	6, 933. 067
<b>SILVER.</b>				
Domestic bullion.....	40, 023, 553. 13	7, 020, 836. 59	1, 949, 542. 75	4, 028, 799. 41
Domestic coin.....	533, 049. 88	170, 787. 00	10. 30	743. 11
Trade dollars.....	809. 97	105. 27		22. 60
Foreign bullion.....	121, 268. 72	969, 803. 35		136, 675. 16
Foreign coin.....	2, 119. 85	11, 682. 40		57, 322. 57
Jewelers' bars, old plate, etc.....	286, 320. 07	2, 104. 99		12, 249. 71
Total.....	40, 967, 121. 62	8, 175, 319. 60	1, 949, 553. 05	4, 235, 812. 56
Redeposits:				
Fine bars.....	203, 044. 45	581, 170. 00	140, 401. 61	3, 446, 231. 55
Unparted bars.....	2, 089, 460. 31			3, 482, 578. 00
Total silver received.....	43, 259, 626. 38	8, 756, 489. 60	2, 089, 954. 66	11, 164, 622. 11
Gold and silver deposits and purchases	41, 030, 392. 221	9, 334, 717. 579	2, 036, 604. 236	4, 242, 745. 627
Redeposits:				
Gold.....	345, 954. 282			
Silver.....	2, 292, 504. 76	581, 170. 00	140, 401. 61	6, 928, 809. 55
Total gold and silver received...	43, 668, 851. 263	9, 915, 887. 579	2, 177, 005. 846	11, 171, 555. 177



## APPENDIX.

WEIGHT, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	Total.
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
607,266.275	61,206.490	31,809.371	50,322.174	12,509.613	20,467.943	1,696,087.533
20,170.264	813.111	-----	4.569	-----	1,015.357	31,381.785
84,966.924	1,059.738	-----	-----	-----	105.874	217,946.729
234,509.197	-----	-----	16.952	-----	-----	443,776.330
159,017.030	401.071	-----	308.835	14.760	3,473.421	216,919.420
1,105,929.690	63,480.405	31,809.371	50,652.530	12,524.373	25,062.595	2,606,111.797
247,307.540	-----	-----	-----	-----	-----	247,307.540
244.434	143.919	4,672.218	344.725	10,437	90.848	351,460.863
1,353,481.664	63,624.324	36,481.589	50,997.255	12,534.810	25,153.443	3,204,880.200
3,217,311.66	16,083.85	15,471.77	16,820.67	907.65	7,467.71	56,296,795.19
663.53	-----	-----	-----	-----	-----	705,253.82
2,310.63	-----	-----	-----	-----	-----	3,248.47
735,952.70	624.98	-----	-----	-----	17.56	1,964,342.47
2,118,761.21	-----	-----	16.31	-----	-----	2,189,902.34
399,096.21	315.42	-----	168.69	11.02	3,147.91	703,414.02
6,474,095.94	17,024.25	15,471.77	17,005.67	918.67	10,633.18	61,862,956.31
36,750.14	-----	-----	-----	-----	-----	4,407,597.75
25,015.82	82.94	1,603.01	284.94	1.40	83.44	5,599,109.86
6,535,861.90	17,107.19	17,074.78	17,290.61	320.07	10,716.62	71,869,663.92
7,580,025.630	80,504.655	47,281.141	67,658.200	13,443.043	35,695.775	64,469,068.107
247,551.974	143.919	4,672.218	344.725	10,437	90.848	598,768.403
61,765.96	82.94	1,603.01	284.94	1.40	83.44	10,006,707.61
7,889,343.564	80,731.514	53,556.369	68,287.865	13,454.880	35,870.063	75,074,544.120

## II.—DEPOSITS AND PURCHASES OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
<b>GOLD.</b>				
Domestic bullion.....	\$60,908.52	\$15,291,366.99	\$1,619,556.94	\$5,017.15
Domestic coin.....	143,523.18	6,776.33	.....	24,183.91
Foreign bullion.....	33,710.98	2,364,196.78	.....	54,449.41
Foreign coin.....	715.27	3,886,164.58	.....	6,146.77
Jewelers' bars, old plate, etc.....	938,269.51	21,690.27	.....	39,190.05
<b>Total.....</b>	<b>1,177,127.46</b>	<b>21,570,194.95</b>	<b>1,619,556.94</b>	<b>128,987.29</b>
<b>Redeposits:</b>				
<b>Fine bars.....</b>				
<b>Unparted bars.....</b>	<b>6,436,358.73</b>			
<b>Total gold received.....</b>	<b>7,613,486.19</b>	<b>21,570,194.95</b>	<b>1,619,556.94</b>	<b>128,987.29</b>
<b>SILVER.</b>				
Domestic bullion.....	46,572,861.82	8,169,700.76	2,268,558.83	4,688,057.50
Domestic coin.....	620,276.22	198,733.96	11.98	864.71
Trade dollars.....	942.51	122.50	.....	26.30
Foreign bullion.....	141,112.69	1,128,498.44	.....	159,040.19
Foreign coin.....	2,466.74	13,594.07	.....	66,702.62
Jewelers' bars, old plate, etc.....	333,172.45	2,449.44	.....	14,254.20
<b>Total.....</b>	<b>47,670,832.43</b>	<b>9,513,099.17</b>	<b>2,268,570.81</b>	<b>4,928,945.52</b>
<b>Redeposits:</b>				
<b>Fine bars.....</b>	<b>236,269.90</b>	<b>676,270.54</b>	<b>163,376.42</b>	<b>4,010,160.35</b>
<b>Unparted bars.....</b>	<b>2,431,372.00</b>			<b>4,052,454.40</b>
<b>Total silver received.....</b>	<b>50,338,474.33</b>	<b>10,189,369.71</b>	<b>2,431,947.23</b>	<b>12,991,560.27</b>
<b>Gold and silver deposits and purchases.....</b>	<b>48,847,959.89</b>	<b>31,083,294.12</b>	<b>3,888,127.75</b>	<b>5,057,932.81</b>
<b>Redeposits:</b>				
<b>Gold.....</b>	<b>6,436,358.73</b>			
<b>Silver.....</b>	<b>2,667,641.90</b>	<b>676,270.54</b>	<b>163,376.42</b>	<b>8,062,614.75</b>
<b>Total gold and silver received....</b>	<b>57,951,960.52</b>	<b>31,759,564.66</b>	<b>4,051,504.17</b>	<b>13,120,547.56</b>

VALUE, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé City.	Helena.	Charlotte.	St. Louis.	
\$11,297,977.21	\$1,138,725.39	\$591,802.25	\$936,226.49	\$232,736.98	\$380,798.93	\$31,555,116.85
375,260.72	15,127.65	-----	85.01	-----	18,890.36	583,847.16
1,580,779.98	19,715.96	-----	-----	-----	1,969.75	4,054,822.86
4,362,961.80	-----	-----	315.38	-----	-----	8,256,303.80
2,958,456.37	7,461.79	-----	5,745.77	274.60	64,621.79	4,035,710.15
20,575,436.08	1,181,030.79	591,802.25	942,372.65	233,011.58	466,280.83	48,485,800.82
4,601,070.52	-----	-----	-----	-----	-----	4,601,070.52
4,547.61	2,677.56	86,924.98	6,413.49	194.18	1,690.19	6,538,806.74
25,181,054.21	1,183,708.35	678,727.23	948,786.14	233,205.76	467,971.02	59,625,678.08
3,743,780.84	18,715.75	18,003.51	19,573.14	1,056.18	8,689.70	65,508,998.03
772.11	-----	-----	-----	-----	-----	820,658.98
2,688.73	-----	-----	-----	-----	-----	3,780.04
856,381.32	727.25	-----	-----	-----	20.43	2,285,780.32
2,465,467.59	-----	-----	18.97	-----	-----	2,548,249.99
464,402.86	367.03	-----	196.29	12.82	3,663.02	818,518.11
7,533,493.45	19,810.03	18,003.51	19,788.40	1,069.00	12,373.15	71,985,985.47
42,763.80	-----	-----	-----	-----	-----	5,128,841.01
29,109.32	96.51	1,865.32	331.56	1.63	97.09	6,515,327.83
7,605,366.57	19,906.54	19,868.83	20,119.96	1,070.63	12,470.24	83,630,154.31
28,108,929.53	1,200,840.82	609,805.76	962,161.05	234,080.58	478,653.98	120,471,786.29
4,605,618.13	2,677.56	86,924.98	6,413.49	194.18	1,690.19	11,139,877.26
71,873.12	96.51	1,865.32	331.56	1.63	97.09	11,644,168.84
32,786,420.78	1,203,614.89	698,596.06	968,906.10	234,276.39	480,441.26	143,255,832.39

III.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES  
DISTRIBUTED, BY WEIGHT, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama .....				37. 261
Alaska .....		3, 207. 732		
Arizona .....	126. 800	12, 601. 097		
California .....	39. 720	165, 488. 135	942. 150	
Colorado .....	254. 826	8. 227		
Georgia .....	37. 153			232. 411
Idaho .....	83. 106	5, 277. 566	2. 321	
Maryland .....	75. 295			
Michigan .....				
Montana .....	9. 392	746. 725		
Nevada .....		11, 401. 722	85, 859. 322	
New Mexico .....	485. 574	803. 615		
North Carolina .....	193. 642			
Oregon .....		9, 631. 594		
South Carolina .....				
South Dakota .....				
Tennessee .....	5. 147			
Utah .....		3, 224. 305	247. 393	
Virginia .....	79. 653			
Washington .....		887. 158		
Wyoming .....	23. 208	14. 707		
Other sources .....	1, 860. 817	23. 843		
Total unrefined .....	3, 273. 833	213, 316. 426	87, 051. 186	269. 672
Refined .....		608, 594. 550		
Total gold .....	3, 273. 833	821, 910. 976	87, 051. 186	269. 672

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT  
FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
17.639						54.900
						3,207.732
2,087.179	178.362					14,993.438
614.772	6.575				48.688	167,140.040
45,162.122	50,147.199		6.699		9,901.246	105,479.819
				3,402.319	6.238	3,678.121
2,540.002	309.778	24,836.305	8,762.940		52.273	41,864.291
442.397				35.276		552.968
2,924.133					98.727	3,022.860
26,617.276	58.529		39,336.821			66,768.743
640.741						97,901.785
3,442.822	9,013.625				10,318.283	24,063.919
142.925				2,404.992		2,741.559
59.893	675.118	6,973.066				17,339.671
				6,644.908		6,644.908
162,889.843			6.837			162,896.680
6.787						11.934
1,488.330	25.135				16.605	5,001.768
38.187				22.118		139.958
			2,208.877			3,096.035
	792.169					830.084
34,481.525					25.883	36,392.068
283,596.573	61,206.490	31,809.371	50,322.174	12,509.613	20,467.943	763,823.281
323,669.702						932,264.252
607,266.275	61,206.490	31,809.371	50,322.174	12,509.613	20,467.943	1,696,087.533

## IV.—DEPOSITS OF UNREFINED GOLD OF DOMESTIC PRODUCTION, WITH THE STATES DISTRIBUTED, BY VALUE, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama .....				\$693. 23
Alaska .....		\$59, 678. 73		
Arizona .....	\$2, 359. 07	234, 439. 01		
California .....	738. 98	3, 078, 849. 02	\$17, 528. 37	
Colorado .....	4, 731. 65	153. 06		
Georgia .....	691. 22			4, 323. 92
Idaho .....	1, 546. 16	98, 187. 27	43. 18	
Maryland .....	1, 400. 84			
Michigan .....				
Montana .....	174. 73	13, 892. 56		
Nevada .....		212, 125. 06	1, 597, 382. 73	
New Mexico .....	9, 033. 93	14, 950. 98		
North Carolina .....	3, 602. 64			
Oregon .....		179, 192. 45		
South Carolina .....				
South Dakota .....				
Tennessee .....	95. 76			
Utah .....		59, 987. 07	4, 602. 66	
Virginia .....	1, 481. 92			
Washington .....		16, 505. 27		
Wyoming .....	431. 77	273. 62		
Other sources .....	34, 619. 85	443. 59		
Total unrefined .....	60, 908. 52	3, 968, 677. 69	1, 619, 556. 94	5, 017. 15
Refined gold .....		11, 322, 689. 30		
Total gold .....	60, 908. 52	15, 291, 366. 99	1, 619, 556. 94	5, 017. 15

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT  
FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$328.16						\$1,021.39
						59,678.73
38,831.24	\$3,318.36					278,947.68
11,437.62	122.32				\$905.82	3,109,582.13
840,225.53	932,971.15		\$124.63		184,209.23	1,962,415.25
				\$63,298.96	116.05	68,430.15
47,255.85	5,763.31	\$462,070.79	163,031.44		972.52	778,870.52
8,230.64				656.30		10,287.78
54,402.47					1,836.78	56,239.25
495,205.13	1,088.91		731,847.83			1,242,209.16
11,920.76						1,821,428.55
64,052.50	167,695.35				191,968.06	447,700.82
2,659.07				44,744.03		51,005.74
1,114.29	12,560.33	129,731.46				322,598.53
				123,626.19		123,626.19
3,030,508.71			127.20			3,030,635.91
126.27						222.03
27,689.86	467.63				308.93	93,056.15
710.46				411.50		2,603.88
			41,095.39			57,600.66
	14,738.03					15,443.42
641,516.74					481.54	677,061.72
5,276,215.30	1,138,725.39	591,802.25	936,226.40	232,736.98	380,798.93	14,210,665.64
6,021,761.91						17,344,451.21
11,297,977.21	1,138,725.39	591,802.25	936,226.49	232,736.98	380,798.93	31,555,116.85

## V.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES DISTRIBUTED, BY WEIGHT, DURING THE

Locality.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Alabama .....				
Alaska .....		645. 90		
Arizona .....	36. 93	7, 720. 12		
California .....	7. 20	24, 319. 86	1, 038. 85	
Colorado .....	178. 04	1. 72		
Georgia .....	2. 50			
Idaho .....	23. 86	1, 361. 71	75. 95	
Maryland .....	3. 87			
Michigan .....	11, 553. 03			
Montana .....	1. 67	61. 54		
Nevada .....		193, 843. 96	1, 948, 392. 89	
New Mexico .....	81. 20	4, 380. 72		
North Carolina .....	29. 68			
Oregon .....		1, 486. 18		
South Carolina .....				
South Dakota .....				
Tennessee .....	. 33			
Utah .....		170, 613. 32	35. 06	
Virginia .....	3. 29			
Washington .....		123. 64		
Wyoming .....	1. 72	1. 26		
Other States .....	282. 31	6, 829. 85		
Total unrefined .....	12, 206. 23	411, 389. 78	1, 949, 542. 75	
Refined .....	40, 011, 346. 90	6, 609, 446. 81		4, 028, 799. 41
Total silver .....	40, 023, 553. 13	7, 020, 836. 59	1, 949, 542. 75	4, 028, 799. 41



AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT  
FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
4.76						4.76
						645.90
11,604.64	64.62					19,426.31
148.46	1.12				9.72	25,525.21
5,903.27	14,429.40		1.71		3,836.84	24,350.98
				186.53		189.03
28,894.09	30.10	13,920.07	1,653.36		11.99	45,971.13
11.28				1.08		16.23
32,155.89					11.19	43,720.71
723,735.04	10.98		14,713.43			738,523.56
180.43						2,142,417.28
94,910.61	1,263.38				3,589.89	104,225.80
22.39				317.84		369.91
8.23	139.82	1,551.70				3,185.93
				399.09		399.09
35,215.32						35,215.32
.20						.53
126,329.17	3.69				1.11	296,982.35
7.36				3.11		13.76
			452.17			575.81
	140.74					143.72
62,782.67					6.97	69,901.80
1,121,914.71	16,083.85	15,471.77	16,820.67	907.65	7,467.71	3,551,805.12
2,095,396.95						52,744,990.07
3,217,311.66	16,083.85	15,471.77	16,820.67	907.65	7,467.71	56,296,795.19

## REPORT ON THE FINANCES.

VI.—DEPOSITS OF UNREFINED SILVER OF DOMESTIC PRODUCTION, WITH THE STATES  
DISTRIBUTED, BY VALUE, DURING THE

Locality.	COINÁGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
Alabama .....				
Alaska .....		\$751.59		
Arizona .....	\$42.97	8,983.41		
California .....	8.38	28,299.47	\$1,208.84	
Colorado .....	207.17	2.00		
Georgia .....	2.91			
Idaho .....	27.77	1,584.54	88.37	
Maryland .....	4.50			
Michigan .....	13,444.22			
Montana .....	1.94	71.61		
Nevada .....		225,563.88	2,267,220.83	
New Mexico .....	94.49	5,097.57		
North Carolina .....	34.54			
Oregon .....		1,729.37		
South Carolina .....				
South Dakota .....				
Tennessee .....	.38			
Utah .....		198,531.87	40.79	
Virginia .....	3.83			
Washington .....		143.87		
Wyoming .....	2.00	1.47		
Other sources .....	328.51	7,947.46		
Total unrefined .....	14,203.61	478,708.11	2,268,558.83	
Refined .....	46,558,658.21	7,690,992.65		\$4,688,057.50
Total silver .....	46,572,861.82	8,169,700.76	2,268,558.83	4,688,057.50

AND TERRITORIES PRODUCING THE SAME, AND OF REFINED DOMESTIC BULLION NOT  
FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$5.54						\$5.54
						751.59
13,503.58	\$75.20					22,605.16
172.75	1.30				\$11.31	29,702.05
6,869.26	16,790.57		\$1.99		4,464.69	28,335.68
				\$217.05		219.96
33,622.21	35.03	\$16,197.90	1,923.91		13.95	53,493.68
13.13				1.26		18.89
37,417.76					13.02	50,975.00
842,165.46	12.78		17,121.08			859,372.87
209.95						2,492,994.66
110,441.44	1,470.11				4,177.33	121,280.94
26.05				369.85		430.44
9.58	162.70	1,805.61				3,707.26
				464.40		464.40
40,977.83						40,977.83
23						.61
147,001.22	4.29				1.29	345,579.46
8.56				3.62		16.01
			526.16			670.03
	163.77					167.24
73,056.20					8.11	81,340.28
1,305,500.75	18,715.75	18,003.51	19,573.14	1,056.18	8,689.70	4,133,009.58
2,438,280.09						61,375,988.45
3,743,780.84	18,715.75	18,003.51	19,573.14	1,056.18	8,689.70	65,508,998.03

## REPORT ON THE FINANCES.

## VII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
<b>GOLD.</b>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Fine bars.....	61,502.643			11.904
Mint bars.....				
Standard bars.....				
Unparted bars.....				
Total gold.....	61,502.643			11.904
<b>SILVER.</b>				
Fine bars.....	24,362.14	222,420.47	529,787.03	
Mint bars.....				
Standard bars.....				
Unparted bars.....				
Total silver.....	24,362.14	222,420.47	529,787.03	

## VIII.—BARS MANUFACTURED OF GOLD AND SILVER, BY

Description.	COINAGE MINTS.			
	Philadelphia.	San Francisco.	Carson.	New Orleans.
<b>GOLD.</b>				
Fine bars.....	\$1,144,235.22			\$221.47
Mint bars.....				
Standard bars.....				
Unparted bars.....				
Total gold.....	1,144,235.22			221.47
<b>SILVER.</b>				
Fine bars.....	28,348.67	\$258,816.55	\$616,479.45	
Mint bars.....				
Standard bars.....				
Unparted bars.....				
Total silver.....	28,348.67	258,816.55	616,479.45	
Total value gold and silver....	1,172,583.89	258,816.55	616,479.45	221.47

# DIRECTOR OF THE MINT.

247

WEIGHT, DURING FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
1,195,803.207				367.771		1,257,685.525
212,254.275						212,254.245
16,773.237						16,773.237
11.184	63,624.324	36,481.589	50,997.255	12,167.039	25,153.443	188,434.834
1,424,841.903	63,624.324	36,481.589	50,997.255	12,534.810	25,153.443	1,675,147.871
4,304,883.64						5,081,453.28
152,868.64						152,868.64
54,695.74						54,695.74
1,898,985.17	17,107.19	17,074.78	17,290.61	920.07	10,716.62	1,962,094.44
6,411,433.19	17,107.19	17,074.78	17,290.61	920.07	10,716.62	7,251,112.10

VALUE, DURING FISCAL YEAR ENDED JUNE 30, 1891.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Helena.	Charlotte.	St. Louis.	
\$22,247,501.53				\$6,842.25		\$23,398,800.47
3,948,916.75						3,948,916.75
312,060.22						312,060.22
208.07	\$1,183,708.35	\$678,727.24	\$948,786.14	226,363.51	\$467,971.02	3,505,764.33
26,508,686.57	1,183,708.35	678,727.24	948,786.14	233,205.76	467,971.02	31,165,541.77
5,009,319.14						5,912,963.81
177,883.51						177,883.51
63,645.95						63,645.95
2,209,728.20	19,906.54	19,868.83	20,119.94	1,070.63	12,470.24	2,283,164.38
7,460,576.80	19,906.54	19,868.83	20,119.94	1,070.63	12,470.24	8,437,657.65
33,969,263.37	1,203,614.89	698,596.07	968,906.08	234,276.39	480,441.26	39,603,199.42

## IX.—COINAGE EXECUTED AT THE MINTS OF THE UNITED STATES

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
<b>GOLD.</b>				
Double eagles .....	450	\$9,000.00	1,073,000	\$21,460,000.00
Eagles .....	46,778	467,780.00		
Half eagles .....	5,889	29,445.00		
Quarter eagles .....	12,311	30,777.50		
<b>Total gold</b> .....	<b>65,428</b>	<b>537,002.50</b>	<b>1,073,000</b>	<b>21,460,000.00</b>
<b>SILVER.</b>				
Dollars .....	14,902,475	14,902,475.00	9,350,373	9,350,373.00
Subsidiary:				
Half dollars .....	165,275	82,637.50		
Quarter dollars .....	780,475	195,118.75		
Dimes .....	15,495,429	1,549,542.90	2,119,192	211,919.20
<b>Total subsidiary</b> .....	<b>16,441,179</b>	<b>1,827,299.15</b>	<b>2,119,192</b>	<b>211,919.20</b>
<b>Total silver</b> .....	<b>31,343,654</b>	<b>16,729,774.15</b>	<b>11,469,565</b>	<b>9,562,292.20</b>
<b>MINOR.</b>				
Five cents .....	13,338,275	666,913.75		
One cent .....	50,002,275	500,022.75		
<b>Total minor</b> .....	<b>63,340,550</b>	<b>1,166,936.50</b>		
<b>Total coinage</b> .....	<b>94,749,632</b>	<b>18,433,713.15</b>	<b>12,542,565</b>	<b>31,022,292.20</b>

## X.—COINAGE EXECUTED AT THE MINTS OF THE UNITED STATES

Denomination.	PHILADELPHIA.		SAN FRANCISCO.	
	Pieces.	Value.	Pieces.	Value.
<b>GOLD.</b>				
Double eagles .....	75,995	\$1,519,900.00	802,750	\$16,055,000.00
Eagles .....	58,043	580,430.00		
Half eagles .....	4,328	21,640.00		
Quarter eagles .....	8,813	22,032.50		
<b>Total gold</b> .....	<b>147,179</b>	<b>2,144,002.50</b>	<b>802,750</b>	<b>16,055,000.00</b>
<b>SILVER.</b>				
Dollars .....	16,802,590	16,802,590.00	8,230,373	8,230,373.00
Subsidiary:				
Half dollars .....	12,590	6,295.00		
Quarter dollars .....	80,590	20,147.50		
Dimes .....	9,911,541	991,154.10	1,423,076	142,307.60
<b>Total subsidiary</b> .....	<b>10,004,721</b>	<b>1,017,596.60</b>	<b>1,423,076</b>	<b>142,307.60</b>
<b>Total silver</b> .....	<b>26,807,311</b>	<b>17,820,186.60</b>	<b>9,653,449</b>	<b>8,372,680.60</b>
<b>MINOR.</b>				
Five cents .....	16,259,272	812,963.60		
One cent .....	57,182,854	571,828.54		
<b>Total minor</b> .....	<b>73,442,126</b>	<b>1,384,792.14</b>		
<b>Total coinage</b> .....	<b>100,396,616</b>	<b>21,348,981.24</b>	<b>10,456,199</b>	<b>24,427,680.60</b>

DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
29,694	\$593,880.00			1,103,144	\$22,062,880.00
70,232	702,320.00			117,010	1,170,100.00
175,800	879,000.00			181,689	908,445.00
				12,311	30,777.50
275,726	2,175,200.00			1,414,154	24,172,202.50
2,109,041	2,109,041.00	9,870,913	\$9,870,913.00	*36,232,802	36,232,802.00
				165,275	82,637.50
				780,475	195,118.75
				17,614,621	1,761,462.10
				18,560,371	2,039,218.35
2,109,041	2,109,041.00	9,870,913	9,870,913.00	54,793,173	38,272,020.35
				13,338,275	668,913.75
				50,002,275	500,022.75
				63,340,550	1,166,936.50
2,384,767	4,234,241.00	9,870,913	9,870,913.00	119,547,877	63,611,159.35

\* Coined under act February 23, 1878 ..... \$8,740,327.00  
 Coined under act July 14, 1890 ..... 27,292,475.00  
 Coined from trade-dollar bullion ..... 200,000.00  
 Total ..... 36,232,802.00

DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

CARSON.		NEW ORLEANS.		TOTAL.	
Pieces.	Value.	Pieces.	Value.	Pieces.	Value.
91,209	\$1,824,180.00			969,954	\$19,399,080.00
17,500	175,000.00			75,543	755,430.00
53,800	269,000.00			58,128	290,640.00
				8,813	22,032.50
162,509	2,268,180.00			1,112,438	20,467,182.50
2,309,041	2,309,041.00	10,701,000	\$10,701,000.00	38,043,004	38,043,004.00
				12,590	6,295.00
				80,590	20,147.50
				11,354,617	1,133,461.70
				11,427,797	1,159,904.20
2,309,041	2,309,041.00	10,701,000	10,701,000.00	49,470,801	39,202,908.20
				16,259,272	812,063.60
				57,182,854	571,828.54
				73,442,126	1,384,792.14
2,471,550	4,577,221.00	10,701,000	10,701,000.00	124,025,365	61,054,882.84

## REPORT ON THE FINANCES.

XI.—EARNINGS AND EXPENDITURES OF THE UNITED STATES MINTS  
EARNINGS

Items.	MINTS.			
	Philadelphia.	San Francisco.	New Orleans.	Carson.
Charges for parting and refining .....	\$18,510.74	\$49,492.63	\$772.17	\$37,960.28
Charges for alloy .....	419.53	1,765.55	10.21	158.29
Charges for assaying, melting, and stamping .....				
Seigniorage on standard silver dollars .....	2,370,175.08	1,714,830.78	1,722,412.65	413,914.91
Seigniorage on subsidiary silver .....	92,434.48			
Seigniorage on minor coins .....	1,050,144.31			
Profits on medals and proof coins .....	2,025.93			
Deposit melting-room grains and sweepings .....	1,043.39	463.78	173.63	284.99
Surplus bullion returned by operative officers .....	3,796.33	16,425.99	1,713.28	4,203.18
Gain on bullion shipped mint for coinage .....				
Proceeds of sale of old material .....	905.55	700.29	370.02	345.50
Receipts from assays of bullion .....	278.00			12.00
Receipt from sale of by-products .....		1,070.68		4,074.00
<b>Total .....</b>	<b>3,539,733.34</b>	<b>1,784,749.70</b>	<b>1,725,451.96</b>	<b>460,953.15</b>

## EXPENDITURES

Salaries of officers and clerks .....	41,364.56	41,100.00	31,908.77	29,550.00
Wages of workmen and adjusters .....	417,450.70	210,865.86	127,209.61	78,631.57
Contingent expenses, less amount paid to reimburse wastage and loss on sweeps sold .....	93,283.81	47,619.45	42,045.38	26,485.68
Parting and refining expenses, less amount paid to reimburse wastage and loss on sweeps sold .....	19,181.37	64,987.08	286.13	35,325.99
Wastages of the operative departments .....	2,567.84	3,261.74	2,774.97	3,682.50
Loss on sweeps sold during the year .....	2,900.62	3,217.64	1,904.24	2,972.58
Expenses of distributing silver dollars .....	4,846.41	10,198.65	32,693.71	3,113.87
Expenses of distributing subsidiary silver coins .....	2,051.52			
Expenses of distributing minor coins .....	29,268.86			
Minor-coinage metal wasted .....	1,188.78			
Loss on sale of leady melts .....				
<b>Total .....</b>	<b>614,104.47</b>	<b>381,250.42</b>	<b>238,822.81</b>	<b>179,762.19</b>



AND ASSAY OFFICES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.  
AND GAINS.

ASSAY OFFICES.						Total.
New York.	Denver.	Boisé.	Charlotte.	Helena.	St. Louis.	
\$93,210.97						\$199,946.79
1,418.10						3,771.68
	\$1,496.82	\$869.68	\$304.69	\$1,210.59	\$625.08	4,506.86
						6,221,333.42
						92,434.48
						1,050,144.31
						2,025.93
4,865.48	348.10	125.79		640.62	209.42	8,155.20
13,254.36						39,393.14
	1,693.76	685.62	792.71	1,050.65	529.59	4,752.33
47.55	1.20		54.95	25.50	25.00	2,475.56
738.00	44.00	179.50	518.00	324.00	16.00	2,109.50
14,335.74						19,480.42
127,870.20	3,583.88	1,860.59	1,670.35	3,251.36	1,405.09	7,650,529.62

AND LOSSES.

39,250.00	10,950.00	3,200.00	2,750.00	7,571.75	3,500.00	211,145.08
24,636.75	13,706.25	5,857.50	1,116.90	12,587.00	912.50	892,974.64
10,000.00	2,431.48	1,630.40	882.86	4,478.07	1,486.89	230,344.02
95,312.10						215,092.67
						12,287.05
4,855.33						15,850.41
						50,852.64
						2,051.52
						29,268.86
						1,188.78
84.16						84.16
174,138.34	27,087.73	10,687.90	4,749.76	24,636.82	5,899.39	1,661,139.83

Dr.

## XII.—SEIGNIORAGE ON THE COINAGE OF SILVER

1890.

## July 1. Balance on hand:

Philadelphia .....	\$246,852.57
San Francisco .....	21,774.36
New Orleans .....	20,527.37
Carson .....	13,505.21

\$302,659.51

## Seigniorage on silver dollars:

Philadelphia .....	2,370,175.08
San Francisco .....	1,714,830.78
New Orleans .....	1,722,412.65
Carson .....	413,914.91

6,221,333.42

## Seigniorage on subsidiary silver:

Philadelphia .....	92,434.48
--------------------	-----------

92,434.48

---

Total..... 6,616,427.41

---

# DIRECTOR OF THE MINT.

253

AND DEPOSITION OF THE SAME, DURING THE FISCAL YEAR 1891.

CR.

Paid expenses of distribution:		
Philadelphia.....	\$6,897.93	
San Francisco.....	10,198.65	
New Orleans.....	32,698.71	
Carson.....	3,113.87	
		\$52,904.16

Paid on account of wastage and loss on sale of sweeps:		
Philadelphia.....	1,264.85	
New Orleans.....	4,324.35	
Carson.....	941.70	
		6,530.90

Deposited in the U. S. Treasury as follows:

## PHILADELPHIA.

Warrant No. 475.....	648.75	
No. 476.....	246,203.82	
No. 1067.....	450,000.00	
No. 1093.....	195,000.00	
No. 1100.....	29,756.18	
No. 1101.....	5.00	
No. 1102.....	175,000.00	
No. 1363.....	110,000.00	
No. 1456.....	950,000.00	
No. 1720.....	80,000.00	
No. 1721.....	400,000.00	
		2,636,613.75

## SAN FRANCISCO.

Warrant No. 479.....	21,774.36	
No. 1094.....	85,000.00	
No. 1099.....	203,427.65	
No. 1103.....	75,000.00	
No. 1360.....	170,000.00	
No. 1453.....	300,000.00	
No. 1723.....	840,000.00	
		1,695,202.01

## NEW ORLEANS.

Warrant No. 477.....	20,353.26	
No. 1068.....	522,893.44	
No. 1095.....	100,000.00	
No. 1096.....	174.11	
No. 1097.....	275,000.00	
No. 1362.....	130,000.00	
No. 1455.....	225,000.00	
No. 1722.....	400,000.00	
		1,673,420.81

## CARSON.

Warrant No. 478.....	13,505.21	
No. 1098.....	160,935.22	
No. 1361.....	40,000.00	
No. 1454.....	75,000.00	
No. 1724.....	110,000.00	
		399,440.43

1891.

June 30. Balance on hand:

Philadelphia.....	64,685.60	
San Francisco.....	31,204.48	
New Orleans.....	32,501.15	
Carson.....	23,924.12	
		152,315.35

Total.....		6,616,427.41
------------	--	--------------

XIII.—ASSETS AND LIABILITIES OF UNITED  
ASSETS.

Institutions.	GOLD BULLION.		SILVER BULLION.		Value of bullion shipped for coinage.
	Standard ounces.	Value.	Standard ounces.	Value (cost).	
COINAGE MINTS.					
Philadelphia . . . . .	1, 731, 646. 104	\$32, 216, 671. 25	29, 498, 524. 19	\$27, 428, 669. 69	.....
San Francisco . . . . .	105, 106. 598	1, 955, 471. 47	1, 475, 445. 10	1, 336, 159. 12	.....
New Orleans . . . . .	46, 952. 578	873, 536. 87	3, 192, 285. 16	3, 588, 661. 31	.....
Carson . . . . .	55, 924. 157	1, 040, 449. 44	345, 226. 99	309, 520. 57	.....
ASSAY OFFICES.					
New York . . . . .	1, 354, 397. 428	25, 198, 091. 46	429, 907. 06	429, 012. 48	.....
Denver . . . . .	3, 206. 584	59, 657. 38	855. 05	743. 89	.....
Helena . . . . .	2, 601. 071	48, 392. 03	923. 70	803. 61	\$12, 074. 68
Boisé . . . . .	1, 881. 777	35, 009. 83	449. 68	391. 22	24, 262. 07
Charlotte . . . . .					16, 516. 93
St. Louis . . . . .	834, 319	15, 522. 23	312. 73	272. 08	.....
Total . . . . .	3, 302, 550. 616	61, 442, 801. 96	34, 943, 929. 66	33, 094, 233. 97	52, 853. 68

LIABILITIES.

Institutions.	Bullion fund.	Undeposited earnings.
COINAGE MINTS.		
Philadelphia.....	\$112, 453, 643. 08	.....
San Francisco.....	47, 473, 066. 50	\$13, 028. 93
New Orleans.....	15, 796, 879. 77	1, 713. 28
Carson.....	6, 667, 050. 43	.....
ASSAY OFFICES.		
New York.....	46, 165, 564. 53	22, 349. 40
Denver.....	112, 409. 58	148. 81
Helena.....	77, 569. 15	239. 18
Boisé.....	79, 677. 00	151. 40
Charlotte.....	42, 075. 52	38. 50
St. Louis.....	28, 724. 93	481. 15
Total.....	228, 896, 661. 09	38, 750. 65

STATES MINTS AND ASSAY OFFICES, JUNE 30, 1891.

## ASSETS.

Gold coin.	Silver coin.	Treasury notes.	Minor coin.	Minor coin-age metal.	Old deficiencies.	Total.
\$1,374,072.50	\$51,221,249.35	\$331,549.69	\$63,809.35	\$67,615.04	.....	\$112,703,636.87
6,413,355.00	36,428,488.35	971,481.11	.....	.....	\$413,557.96	47,518,513.01
170,000.00	10,891,867.19	307,102.62	.....	.....	.....	15,831,167.99
1,953,835.00	2,885,248.38	501,921.16	.....	.....	.....	6,690,974.55
20,506,165.51	55,435.58	.....	.....	.....	.....	46,188,705.03
52,157.12	.....	.....	.....	.....	.....	112,558.39
16,538.01	.....	.....	.....	.....	.....	77,808.33
20,165.88	.....	.....	.....	.....	.....	79,829.00
25,597.09	.....	.....	.....	.....	.....	42,114.02
13,411.77	.....	.....	.....	.....	.....	29,206.08
30,545,297.88	101,482,288.85	2,112,054.58	63,809.35	67,615.04	413,557.96	229,274,513.27

## LIABILITIES.

Seigniorage on silver.	Unpaid depositors.	Minor coinage profits.	Minor coin metal fund.	Unpaid cent depositors and subtreasury transfers.	Total.
\$64,685.60	\$53,883.80	\$81,435.00	\$20,000.00	\$29,988.49	\$112,703,636.87
31,204.48	613.10	.....	.....	.....	47,518,513.01
32,501.15	73.79	.....	.....	.....	15,831,167.99
23,924.12	.....	.....	.....	.....	6,690,974.55
.....	791.10	.....	.....	.....	46,188,705.03
.....	.....	.....	.....	.....	112,558.39
.....	.....	.....	.....	.....	77,808.33
.....	.....	.....	.....	.....	79,829.00
.....	.....	.....	.....	.....	42,114.02
.....	.....	.....	.....	.....	29,206.08
152,315.35	55,361.79	81,435.90	20,000.00	29,988.49	229,274,513.27

## XIV.—MEDALS MANUFACTURED AT THE MINT AT PHILADELPHIA, DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Name.	Gold.	Silver.	Bronze.
Army marksmanship :			
First prize.....	2		1
Second-class prize.....	6		1
Third-class prize.....		12	1
Adams, John Q., President.....			5
Brown memorial.....		10	
Bosbyshell, O. C., Superintendent.....			5
Cavalry competition :			
First prize.....	4		1
Second-class prize.....		12	1
Third-class prize.....			25
Carney.....		12	
Corcoran.....	2		20
Creighton, Low, and Stouffer, captains.....			1
Department of State.....	50		
Department of marksmanship :			
First prize.....	9		1
Second-class prize.....		24	1
Third-class prize.....			49
Division marksmanship :			
First prize.....			1
Second-class prize.....			1
Third-class prize.....			1
Dodd, Hannah Matilda.....	1	1	
Franklin School.....		15	
Francis, Joseph.....			8
Grant, U. S., President.....			14
Green, Nathaniel.....			10
Grant's monument.....			150
Harrison, Benjamin, Indian peace.....		26	5
Harrison, Benjamin, President.....			5
Harrison, W. H., President.....			10
Horn, John.....			5
Ingraham, Captain.....			6
Ketcham, Jessie.....	6	65	
Kimball, James P.....			1
Life-Saving.....	11	11	
Leech, E. O., Director.....			5
Life-Saving Service and service bar.....	1	1	
Lincoln Grammar School.....		25	
Lincoln, Abraham, President.....			10
Mail, Railway Service.....	12		
Massachusetts Charitable and Mechanics' Association.....	55	174	141
Massachusetts Rifle Association.....	1	4	4
Massachusetts Humane Society.....	4	14	
Marksmen, Competition of Distinguished :			
First-class prize.....	2		1
Second-class prize.....		4	1
Masons, Grand Lodge of Rhode Island.....			1,000
Metis.....			5
Norman.....	1		6
New England Agricultural Society.....		15	
Oswego County Agricultural Society.....		11	
Pharmacy, Philadelphia College of.....	2		
Philadelphia Rifle Club.....	2	20	

## XIV.—MEDALS MANUFACTURED AT THE MINT OF THE UNITED STATES AT PHILADELPHIA, ETC.—Continued.

Name.	Gold.	Silver.	Bronze.
Pittsburg Female College (McKee) .....	1		
Pennsylvania Historical Society .....		9	
Pauline .....		1	
Pennsylvania Volunteers (Lake Erie) .....			5
Revolver Match :			
First prize .....	4		1
Second-class prize .....		12	1
Third-class prize .....			25
St. Louis Agricultural and Mechanical Association .....	1		
St. John's Commandery No. 4 .....			50
United States Naval Institute .....	1		
Vanderbilt University .....	9		
Vessel Owners' and Captains' Association .....		2	
Watson .....	1		
Washington and Lee University .....	3		
Washington Wreath Medalets .....		1,000	
Washington and Lincoln Medalets .....		22	
Windom, William .....			16
Total .....	191	1,502	1,600

## XV.—COINAGE DIES EXECUTED AT THE MINT AT PHILADELPHIA DURING THE FISCAL YEAR 1891.

Denomination.	Philadel- phia.	San Fran- cisco.	Carson.	New Or- leans.	Total.
GOLD COINAGE.					
Double eagle .....	2	30	10		42
Eagles .....	6		16	4	26
Half eagle .....	5		16		21
Quarter eagle .....	4				4
Total .....	17	30	42	4	93
SILVER COINAGE:					
Standard dollars .....	81	73	40	100	294
Half dollars .....	10				10
Quarter dollars .....	39	20			59
Dimes .....	182	60		20	262
Total .....	312	153	40	120	625
MINOR COINAGE.					
Five-cent .....	146				146
One-cent .....	340				340
Total .....	486				486

## TOTAL NUMBER OF DIES.

Gold coinage .....	93
Silver coinage .....	625
Minor coinage .....	486
Proof coinage .....	20
Secretary Windom .....	3
Director of the Mint .....	2
Superintendent of the Mint .....	2
Indian peace .....	2
Annual assay .....	2
Railway Mail Service .....	2
Total .....	1,237

XVI.—EXPENDITURES FROM SILVER PROFIT FUND ON ACCOUNT OF TRANSPORTATION OF SILVER COIN DURING FISCAL YEAR 1891.

Quarter.	MINT AT PHILADELPHIA.				MINT AT SAN FRANCISCO.			
	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.
Third quarter, 1890...	\$1,023.78	\$264.15	\$36.00	\$1,323.93	\$2,226.30	.....	\$603.65	\$2,829.95
Fourth quarter, 1890.	1,262.50	517.15	378.89	2,158.54	2,726.55	.....	900.33	3,626.88
First quarter, 1891...	994.50	299.35	88.90	1,382.75	1,720.55	.....	465.10	2,185.65
Second quarter, 1891...	976.00	514.25	542.46	2,032.71	993.80	.....	562.37	1,556.17
	4,256.78	1,594.90	1,046.25	6,897.93	7,667.20	.....	2,531.45	10,198.65

  

Quarter.	MINT AT NEW ORLEANS.				MINT AT CARSON.			
	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.	Transportation of standard silver dollars.	Transportation of subsidiary silver.	Bags, boxes, labor, and incidentals.	Total.
Third quarter, 1890...	\$9,920.75	.....	\$444.41	\$10,365.16	\$927.35	.....	.....	\$927.35
Fourth quarter, 1890.	6,893.34	.....	752.89	7,646.23	1,545.48	.....	.....	1,545.48
First quarter, 1891...	4,049.17	.....	249.00	4,298.17	407.69	.....	.....	407.69
Second quarter, 1891...	10,287.93	.....	96.22	10,384.15	233.35	.....	.....	233.35
	31,151.19	.....	1,542.52	32,693.71	3,113.87	.....	.....	3,113.87

XVII.—EXPENDITURES FOR DISTRIBUTION OF MINOR COINS FROM JULY 1, 1878, TO JUNE 30, 1891.

Fiscal year.	Amount expended.
1879.....	\$1,299.97
1880.....	12,592.83
1881.....	23,763.46
1882.....	24,565.84
1883.....	28,512.54
1884.....	29,152.32
1885.....	12,251.98
1886.....	847.17
1887.....	15,914.55
1888.....	24,500.78
1889.....	23,441.04
1890.....	23,923.76
1891.....	29,268.86
Total .....	250,035.10



## XVIII. WASTAGE AND LOSS ON SALE OF SWEEPS, FISCAL YEAR 1891.

Losses.	MINT AT —				Assay office, New York.	Total.
	Philadel- phia.	San Fran- cisco.	New Orleans.	Carson.		
Coiner's gold wastage.....	\$42. 20	\$889. 71	.....	\$187. 93	.....	\$1, 119. 84
Melter and refiners' silver wastage.....	.....	.....	.....	3, 103. 95	.....	3, 103. 95
Coiner's silver wastage.....	2, 525. 64	2, 372. 03	\$2, 774. 97	390. 02	.....	8, 063. 26
Loss on sale of sweeps.....	2, 900. 62	3, 217. 64	1, 904. 24	2, 972. 58	\$4, 855. 33	15, 850. 41
Total.....	5, 468. 46	6, 479. 38	4, 679. 21	6, 655. 08	4, 855. 33	28, 137. 46
Paid as follows:						
From contingent appropriation.....	244. 82	.....	.....	289. 44	.....	534. 26
From parting and refining appropri- ation.....	238. 46	.....	26. 57	409. 93	.....	674. 96
From surplus bullion.....	3, 720. 33	6, 479. 38	328. 29	5, 014. 01	4, 855. 33	20, 397. 34
From silver profit fund.....	1, 264. 85	.....	4, 324. 35	941. 70	.....	6, 530. 90
Total.....	5, 468. 46	6, 479. 38	4, 679. 21	6, 655. 08	4, 855. 33	28, 137. 46

## XIX.—MONTHLY PURCHASES OF SILVER BULLION, UNDER ACT OF FEBRUARY 28, 1878, FISCAL YEAR, 1891.

Months.	PHILADELPHIA.		SAN FRANCISCO.	
	Fine ounces.	Cost.	Fine ounces.	Cost.
1891.				
July.....	1, 383, 323, 031	\$1, 488, 513. 26	255, 941, 091	\$280, 130. 51
August.....	207, 976, 392	234, 135. 40	127, 881, 261	143, 931. 79
Total.....	1, 591, 299, 423	1, 722, 648. 66	383, 822, 352	424, 062. 30

Months.	NEW ORLEANS.		CARSON.		TOTAL.	
	Fine ounces.	Cost.	Fine ounces.	Cost.	Fine ounces.	Cost.
1891.						
July.....	377, 702, 343	\$407, 785. 36	94, 031, 022	\$100, 023. 34	2, 111, 597, 487	2, 276, 452. 47
August.....	242, 236, 638	273, 790. 95	107, 687, 745	121, 115. 85	685, 782, 036	772, 973. 99
Total.....	619, 938, 981	681, 576. 31	202, 318, 767	221, 139. 19	2, 797, 379, 523	3, 049, 426. 46

XX.—MONTHLY PURCHASES OF SILVER BULLION UNDER ACT OF JULY 14, 1890,  
FISCAL YEAR 1891.

Months.	PHILADELPHIA.		SAN FRANCISCO.	
	Fine ounces.	Cost.	Fine ounces.	Cost.
1890.				
August .....	2,627,475.480	\$3,115,526.36	631,987.245	\$739,061.69
September .....	2,948,193.171	3,447,506.33	571,878.702	666,873.96
October .....	3,732,345.414	4,133,815.13	707,337.675	778,471.02
November .....	3,563,913.915	3,654,060.35	464,447.790	484,300.28
December .....	2,764,281.969	2,925,685.84	1,201,876.416	1,271,659.14
1891.				
January .....	3,245,961.888	3,421,457.95	879,697.854	925,729.78
February .....	3,504,579.804	2,518,792.17	521,313.264	523,446.30
March .....	3,875,434.524	3,833,131.83	399,795.363	394,468.50
April .....	3,738,003.165	3,661,080.09	539,680.113	529,017.89
May .....	3,278,877.147	3,218,503.10	517,741.083	507,654.19
June .....	3,572,933.076	3,527,583.68	709,205.580	700,212.26
Total .....	36,851,999.553	38,457,142.83	7,144,961.085	7,520,895.10

Months.	NEW ORLEANS.		CARSON.		TOTAL.	
	Fine ounces.	Cost.	Fine ounces.	Cost.	Fine ounces.	Cost.
1890.						
August .....	248,677.362	\$286,761.99	748.107	\$863.34	3,508,888.194	\$4,142,213.38
September .....	252,457.506	294,602.13	113,168.889	133,038.05	3,885,698.268	4,542,020.47
October .....	278,970.930	311,440.32	121,627.035	135,266.15	4,840,281.054	5,358,992.62
November .....	375,260.391	391,086.40	105,847.326	111,453.94	4,509,469.422	4,640,900.97
December .....	304,890.561	327,536.19	240,287.202	252,295.32	4,511,345.148	4,777,176.49
1891.						
January .....	343,945.143	362,542.61	99,777.762	104,401.45	4,569,382.647	4,814,131.79
February .....	292,258.764	296,473.74	51,162.669	52,313.34	4,369,314.501	4,391,025.55
March .....	218,439.468	215,429.78	53,525.664	52,547.84	4,547,195.019	4,495,578.04
April .....	299,727.207	294,076.43	100,164.915	98,209.91	4,677,575.400	4,582,384.32
May .....	163,580.625	160,805.31	159,904.278	156,589.25	4,120,103.133	4,043,551.85
June .....	415,959.660	409,247.68	155,761.947	152,479.34	4,853,860.263	4,789,522.96
Total .....	3,194,176.617	3,350,002.58	1,201,975.794	1,249,457.93	48,393,113.049	50,577,498.44

XXI.—MONTHLY PURCHASES OF SILVER BULLION, DURING FISCAL YEAR 1891,  
UNDER THE ACTS OF FEBRUARY 28, 1878 AND JULY 14, 1890.

Months.	PHILADELPHIA.		SAN FRANCISCO.	
	Fine ounces.	Cost.	Fine ounces.	Cost.
1890.				
July .....	1,383,323.031	\$1,488,513.26	255,941.091	\$280,130.51
August .....	2,835,451.872	3,349,661.76	759,868.506	882,993.48
September .....	2,948,193.171	3,447,506.33	571,878.702	660,873.96
October .....	3,732,345.414	4,133,815.13	707,337.675	778,471.02
November .....	3,563,913.915	3,654,060.35	464,447.790	484,300.28
December .....	2,764,281.969	2,925,685.84	1,201,876.416	1,271,659.14
1891.				
January .....	3,245,961.888	3,421,457.95	879,697.854	925,729.78
February .....	3,504,579.804	3,518,792.17	521,313.264	523,446.30
March .....	3,875,434.524	3,833,131.83	399,795.363	394,468.59
April .....	3,738,003.165	3,661,080.09	539,680.113	529,017.89
May .....	3,278,877.147	3,218,503.10	517,741.083	507,654.19
June .....	3,572,933.076	3,527,583.68	709,205.580	700,212.26
Total .....	38,443,298.976	40,179,791.49	7,528,783.437	7,944,957.40

Months.	NEW ORLEANS.		CARSON.		TOTAL.	
	Fine ounces.	Cost.	Fine ounces.	Cost.	Fine ounces.	Cost.
1890.						
July .....	377,702.343	\$407,785.36	94,631.022	\$100,023.34	2,111,597.487	\$2,276,452.47
August .....	490,914.000	560,552.94	108,435.852	121,979.19	4,194,670.230	4,915,187.37
September .....	252,457.506	294,602.13	113,168.889	133,038.05	3,885,698.268	4,542,020.47
October .....	278,970.930	311,440.32	121,627.035	135,266.15	4,840,281.054	5,358,992.62
November .....	375,260.391	391,086.40	105,847.326	111,453.94	4,509,469.422	4,640,900.97
December .....	304,899.561	327,536.19	240,287.202	252,295.32	4,511,345.148	4,777,176.49
1891.						
January .....	343,945.143	362,542.61	99,777.762	104,401.45	4,569,382.647	4,814,131.79
February .....	292,258.764	296,473.74	51,162.669	52,313.34	4,369,314.501	4,391,025.55
March .....	218,439.468	215,429.78	53,525.664	52,547.84	4,547,195.019	4,495,578.04
April .....	299,727.207	294,076.43	100,164.915	98,209.91	4,677,575.400	4,582,384.32
May .....	163,580.625	160,805.31	159,904.278	156,589.25	4,120,108.133	4,043,551.85
June .....	415,959.660	409,247.68	155,761.947	152,479.34	4,853,860.263	4,789,522.96
Total .....	3,814,115.598	4,031,578.89	1,404,294.561	1,470,597.12	51,190,492.572	53,626,924.90

## REPORT ON THE FINANCES.

XXII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOLLARS,  
PHILADELPHIA.

Month.	COINED.	
	Standard ounces.	Cost.
1890.		
July .....	515,625.00	\$486,066.95
August .....	130,625.00	123,764.22
September .....		
Total .....	646,250.00	609,831.17

## SAN FRANCISCO.

Month.	COINED.		WASTED AND SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1890.				
July .....	687,500.00	\$628,278.71	2,610.20	\$2,339.43
August .....	395,312.50	367,554.94		
September .....	85,937.50	79,903.25		
October .....	64,453.13	59,927.44		
November .....	341,492.42	317,513.93		
Total .....	1,574,695.55	1,453,178.27	2,610.20	2,339.43

## NEW ORLEANS.

1890.				
July .....	601,562.50	\$567,047.91	1,254.95	\$1,182.95
August .....	395,312.50	382,450.46		
September .....	128,906.25	122,482.09		
October .....	429,687.50	408,273.65		
November .....	429,687.50	408,273.65	681.94	647.95
December .....	825,859.37	784,701.95	694.22	659.62
1891.				
January .....	859,375.00	816,547.30		
February .....	429,687.50	408,273.65	683.72	649.64
March .....	355,851.72	338,117.56		
April .....				
May .....	5,011.00	4,761.29		
Total .....	4,460,940.84	4,240,929.51	3,314.83	3,140.16

## CARSON.

1890.				
July .....	171,875.00	\$155,212.77		
August .....	171,875.00	158,619.93		
September .....	171,875.00	158,619.93	1,481.75	\$1,367.48
October .....	171,875.00	158,619.93		
November .....	82,500.00	76,137.56		
December .....	59,332.10	54,756.38		
Total .....	829,332.10	761,966.50	1,481.75	1,367.48

WASTED AND SOLD IN SWEEPS, FISCAL YEAR 1891, UNDER ACT OF FEBRUARY 28, 1878.

## PHILADELPHIA.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		515,625.00	\$486,066.95	600,000	\$113,933.05
1,274.68	\$1,178.04	131,899.68	124,942.26	152,000	28,235.78
3,542.30	3,327.96	3,542.30	3,327.96		
4,816.98	4,506.00	651,066.98	614,337.17	752,000	142,168.83

## SAN FRANCISCO.

BALANCE TRANSFERRED TO ACCOUNT OF 1890.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		690,110.20	\$630,618.14	800,000	\$171,721.29
		395,312.50	367,554.94	460,000	92,445.06
		85,937.50	79,903.25	100,000	20,096.75
		64,453.13	59,927.44	75,000	15,072.56
0.61	\$0.57	341,492.42	317,513.93	397,373	79,859.07
.61	.57	1,577,305.75	1,455,517.70	1,832,373	379,194.73

## NEW ORLEANS.

		602,817.45	\$568,230.86	700,000	\$132,952.09
		395,312.50	382,450.46	460,000	77,549.54
		128,906.25	122,482.09	150,000	27,517.91
		429,687.50	408,273.65	500,000	91,726.35
		430,369.44	408,921.60	500,000	91,726.35
		826,553.59	785,361.57	961,000	176,298.05
		859,375.00	816,547.30	1,000,000	183,452.70
		430,371.22	408,923.29	500,000	91,726.35
		355,851.72	338,117.56	414,082	75,964.44
.61	\$0.58	5,011.00	4,761.29	5,831	1,069.71
.61	.58	4,464,255.67	4,244,069.67	5,190,913	949,983.49

## CARSON.

		171,875.00	\$155,212.77	200,000	\$44,787.23
		171,875.00	158,619.93	200,000	41,380.07
		173,356.75	159,987.41	200,000	41,380.07
		171,875.00	158,619.93	200,000	41,380.07
		82,500.00	76,137.56	96,000	19,862.44
.66	\$0.59	59,332.10	54,756.38	69,041	14,284.62
.66	.59	830,813.85	763,333.98	965,041	203,074.50

## REPORT ON THE FINANCES.

XXII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF  
RECAPITULATION.

Months.	COINED.		WASTED AND SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1890.				
July .....	1, 976, 562. 50	\$1, 836, 606. 34	3, 865. 15	\$3, 522. 38
August .....	1, 093, 125. 00	1, 032, 389. 55	1, 274. 68	1, 178. 04
September .....	386, 718. 75	361, 005. 27	5, 024. 05	4, 695. 44
October .....	666, 015. 63	626, 821. 02		
November .....	853, 679. 92	801, 925. 14	681. 94	647. 95
December .....	885, 191. 47	839, 458. 33	694. 22	659. 62
1891.				
January .....	859, 375. 00	816, 547. 30		
February .....	429, 687. 50	408, 273. 65	683. 72	649. 64
March .....	355, 851. 72	338, 117. 56		
April .....				
May .....	5, 011. 00	4, 761. 29		
June .....				
Total .....	7, 511, 218. 49	7, 065, 905. 45	12, 223. 76	11, 353. 07

XXIII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOL  
PHILADELPHIA.

Months.	COINED.	
	Standard ounces.	Cost.
1890.		
August .....	859, 375. 00	\$917, 102. 72
September .....	1, 117, 187. 50	1, 185, 106. 45
October .....	1, 289, 062. 50	1, 323, 364. 55
November .....	1, 375, 000. 00	1, 357, 394. 35
December .....	1, 375, 107. 42	1, 345, 183. 10
1891.		
January .....	1, 375, 000. 00	1, 334, 837. 60
February .....	1, 031, 250. 00	985, 125. 32
March .....	1, 031, 456. 25	970, 954. 14
April .....	859, 375. 00	799, 774. 42
May .....	1, 074, 218. 75	992, 618. 37
June .....	773, 532. 03	711, 007. 73
Total .....	12, 160, 564. 45	11, 922, 468. 75

## SILVER DOLLARS, WASTED AND SOLD IN SWEEPS, ETC.—Continued.

## RECAPITULATION.

BALANCE TRANSFERRED TO ACT OF 1890.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		1,980,427.65	\$1,840,128.72	2,300,000	\$463,393.66
		1,094,399.68	1,033,567.59	1,272,000	239,610.45
		391,742.80	365,700.71	450,000	88,994.73
		666,015.63	626,821.02	775,000	148,178.98
.61	\$0.57	854,361.86	802,573.00	993,373	191,447.86
.66	.50	885,885.69	840,117.95	1,030,041	190,582.67
		850,375.00	816,547.30	1,000,000	183,452.70
		430,371.22	408,923.29	500,000	91,726.85
		355,851.72	338,117.56	414,082	75,964.44
.61	.58	5,011.00	4,761.29	5,831	1,069.71
1.88	1.74	7,523,442.25	7,077,258.52	8,740,327	1,674,421.55

LARS, WASTED AND SOLD IN SWEEPS, FISCAL YEAR, 1891, ACT OF JULY 14, 1890.

## PHILADELPHIA.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined. Pieces.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		859,375.00	\$917,102.72	1,000,000	\$82,897.28
		1,117,187.50	1,185,106.45	1,300,000	114,893.55
		1,289,062.50	1,323,364.55	1,500,000	176,635.45
		1,375,000.00	1,357,394.35	1,600,000	242,605.65
3,938.89	\$3,888.46	1,379,046.31	1,349,071.56	1,600,125	254,941.90
		1,375,000.00	1,334,837.60	1,600,000	265,162.40
		1,031,250.00	985,125.32	1,200,000	214,874.68
		1,031,456.25	970,954.14	1,200,240	229,285.86
		859,375.00	799,774.42	1,000,000	200,225.58
		1,074,218.75	992,618.37	1,250,000	257,381.63
8,217.88	7,580.25	781,749.91	718,587.98	900,110	180,102.27
12,156.77	11,468.71	12,172,721.22	11,933,937.46	14,150,475	2,228,006.25

## REPORT ON THE FINANCES.

XXIII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF  
SAN FRANCISCO.

Months.	COINED.	
	Standard ounces.	Cost.
1890.		
August .....	257,812.50	\$271,343.14
September .....	515,625.00	541,781.27
October .....	502,734.37	510,613.62
November .....	232,031.25	228,887.69
December .....	638,515.63	618,044.58
1891.		
January .....	674,609.37	648,082.18
February .....	588,671.88	558,353.65
March .....	601,562.50	564,280.88
April .....	859,375.00	794,899.50
May .....	730,468.75	667,829.76
June .....	859,375.00	778,247.68
Total .....	6,480,781.25	6,182,363.95

## NEW ORLEANS.

1890.		
August .....	240,625.00	\$249,614.13
September .....	601,562.50	626,400.25
October .....	429,687.50	439,678.16
November .....	429,687.50	416,572.03
December .....		
1891.		
January .....		
February .....	429,687.50	407,291.31
March .....	429,687.50	401,429.25
April .....	515,625.00	472,703.88
May .....	343,750.00	311,998.61
June .....	429,687.50	384,180.51
Total .....	3,850,000.00	3,709,868.13

## CARSON CITY.

1890.		
August .....		
September .....		
October .....		
November .....	68,750.00	\$68,985.21
December .....	151,250.00	147,681.15
1891.		
January .....	171,875.00	166,588.66
February .....	128,906.25	124,090.88
March .....	163,281.25	155,004.40
April .....	65,312.50	60,385.30
May .....	73,906.25	66,956.94
June .....	159,843.75	143,467.05
Total .....	983,125.00	933,159.59



## SILVER DOLLARS, WASTED AND SOLD IN SWEEPS, ETC.—Continued.

## SAN FRANCISCO.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined. Pieces.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
		257, 812. 50	\$271, 343. 14	300, 000	\$28, 656. 86
		515, 625. 00	541, 781. 27	600, 000	58, 218. 73
		502, 734. 37	510, 613. 62	585, 000	74, 386. 38
		232, 031. 25	228, 887. 69	270, 000	41, 112. 31
		638, 515. 63	618, 044. 58	743, 000	124, 955. 42
		674, 609. 37	648, 082. 18	785, 000	136, 917. 82
		588, 671. 88	558, 353. 65	685, 000	126, 646. 35
		601, 562. 50	564, 280. 88	700, 000	135, 719. 12
		859, 375. 00	794, 899. 50	1, 000, 000	205, 100. 50
		730, 468. 75	667, 829. 76	850, 000	182, 170. 24
2, 619. 30	\$2, 372. 03	861, 994. 30	780, 619. 71	1, 000, 000	221, 752. 32
2, 619. 30	2, 372. 03	6, 463, 400. 55	6, 184, 735. 98	7, 518, 000	1, 335, 636. 05

## NEW ORLEANS.

		240, 625. 00	\$249, 614. 13	280, 000	\$30, 385. 87
		601, 562. 50	626, 400. 25	700, 000	73, 599. 75
		429, 687. 50	439, 678. 16	500, 000	60, 321. 84
		429, 687. 50	416, 572. 03	500, 000	83, 427. 97
		429, 687. 50	407, 291. 31	500, 000	92, 708. 69
		429, 687. 50	401, 429. 25	500, 000	98, 570. 75
4, 020. 74	\$3, 686. 05	519, 645. 74	476, 389. 93	600, 000	127, 296. 12
		343, 750. 00	311, 998. 61	400, 000	88, 001. 39
1, 299. 50	1, 161. 87	430, 987. 00	385, 342. 38	500, 000	115, 819. 49
5, 320. 24	4, 847. 92	3, 855, 320. 24	3, 714, 716. 05	4, 480, 000	770, 131. 87

## CARSON CITY.

		68, 750. 00	\$68, 985. 21	80, 000. 00	\$11, 014. 79
		151, 250. 00	147, 681. 15	176, 000. 00	28, 318. 85
		171, 875. 00	166, 588. 66	200, 000. 00	33, 411. 34
		128, 906. 25	124, 090. 88	150, 000. 00	25, 909. 12
		163, 281. 25	155, 004. 40	190, 000. 00	34, 995. 60
		65, 312. 50	60, 385. 30	76, 000. 00	15, 614. 70
		73, 906. 25	66, 956. 94	86, 000. 00	19, 043. 06
7, 176. 67	\$6, 777. 77	167, 020. 42	150, 244. 82	186, 000. 00	42, 532. 95
7, 176. 67	6, 777. 77	990, 301. 67	939, 937. 36	1, 144, 000. 00	210, 840. 41

## REPORT ON THE FINANCES.

XXIII.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF  
RECAPITULATION.

Months.	Coined.	
	Standard ounces.	Cost.
1890.		
August.....	1,357,812.50	\$1,438,059.99
September.....	2,234,375.00	2,353,287.97
October.....	2,221,484.37	2,273,656.33
November.....	2,105,468.75	2,071,839.28
December.....	2,164,873.05	2,110,908.83
1891.		
January.....	2,221,484.37	2,149,508.44
February.....	2,178,515.63	2,074,861.16
March.....	2,225,987.50	2,091,668.67
April.....	2,299,687.50	2,127,763.10
May.....	2,222,343.75	2,039,403.68
June.....	2,222,438.28	2,016,902.97
Total.....	23,454,470.70	22,747,860.42

XXIV.—QUANTITY AND COST OF SILVER USED IN THE COINAGE OF SILVER DOL  
UNDER BOTH THE ACTS OF FEBR

Months.	COINED.		WASTED AND SOLD IN SWEEPS.	
	Standard ounces.	Cost.	Standard ounces.	Cost.
1890.				
July.....	1,076,562.50	\$1,836,606.34	3,865.15	\$3,522.30
August.....	2,450,937.50	2,470,449.54	1,274.68	1,168.04
September.....	2,621,093.75	2,714,293.24	5,024.05	4,695.44
October.....	2,887,500.00	2,900,477.35		
November.....	2,959,148.67	2,873,764.42	681.94	647.95
December.....	3,050,064.52	2,950,367.16	4,633.11	4,568.08
1891.				
January.....	3,080,859.37	2,966,055.74		
February.....	2,608,203.13	2,483,134.81	683.72	649.64
March.....	2,581,839.22	2,429,786.23		
April.....	2,299,687.50	2,127,763.10	4,020.74	3,686.05
May.....	2,227,354.75	2,044,164.97		
June.....	2,222,438.28	2,016,902.97	19,313.35	17,891.92
Total.....	30,065,689.19	29,813,765.87	39,496.74	36,829.42

## SILVER DOLLARS, WASTED AND SOLD IN SWEEPS, ETC.—Continued.

## RECAPITULATION.

WASTED AND SOLD IN SWEEPS.		TOTAL EMPLOYMENT.		Dollars coined. Pieces.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
.....	.....	1,357,812.50	\$1,438,059.99	1,580,000	\$141,940.01
.....	.....	2,234,375.00	2,353,287.97	2,600,000	246,712.03
.....	.....	2,221,484.37	2,273,656.33	2,585,000	311,343.67
.....	.....	2,105,468.75	2,071,839.28	2,450,000	378,160.72
3,938.89	\$3,888.46	2,168,811.94	2,114,797.29	2,519,125	408,216.17
.....	.....	2,221,484.37	2,149,508.44	2,585,000	435,491.56
.....	.....	2,178,515.63	2,074,861.16	2,535,000	460,138.84
.....	.....	2,225,987.50	2,091,668.67	2,590,240	498,571.33
4,020.74	3,686.05	2,303,708.24	2,131,449.15	2,676,000	548,236.90
.....	.....	2,222,343.75	2,039,403.68	2,586,000	546,596.32
19,313.35	17,891.92	2,241,751.63	2,034,794.89	2,586,110	569,207.03
27,272.98	25,466.43	23,481,743.68	22,773,326.85	27,292,475	4,544,614.58

LARS, WASTED AND SOLD IN SWEEPS MONTHLY DURING THE FISCAL YEAR 1891,  
 UARY 28, 1878 AND JULY 14, 1890.

BALANCE TRANSFERRED TO ACT OF 1890.		TOTAL EMPLOYMENT.		Dollars coined.	Seigniorage.
Standard ounces.	Cost.	Standard ounces.	Cost.		
.....	.....	1,980,427.65	\$1,840,128.72	\$2,300,000	\$463,393.66
.....	.....	2,452,212.18	2,471,627.58	2,852,000	381,550.46
.....	.....	2,626,117.80	2,718,988.68	3,050,000	335,706.76
.....	.....	2,887,500.00	2,900,477.35	3,360,000	459,522.65
.61	\$0.57	2,959,830.61	2,874,412.37	3,443,373	569,608.58
.66	.59	3,054,697.63	2,954,915.24	3,549,166	598,798.84
.....	.....	3,080,859.37	2,966,055.74	3,585,000	618,944.26
.....	.....	2,608,886.85	2,483,784.45	3,035,000	551,865.19
.....	.....	2,581,839.22	2,429,786.23	3,004,322	574,535.77
.....	.....	2,303,708.24	2,131,449.15	2,676,000	548,236.90
.61	.58	2,227,354.75	2,044,164.97	2,591,831	547,666.03
.....	.....	2,241,751.63	2,034,794.89	2,586,110	569,207.03
1.88	1.74	31,005,185.93	29,850,585.37	36,032,802	6,219,036.13

XXV.—TABLE SHOWING THE NUMBER OF COINS AND FINENESS OF EACH, FROM THE COINAGE OF THE CALENDAR YEAR 1890, ASSAYED BY THE ANNUAL ASSAY COMMISSION, AND MONTHLY BY THE ASSAYER OF THE MINT BUREAU.

TABLE A.—GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson City.		New Orleans.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
900.6.....				1							1
900.5.....			2			1			2	1	3
900.4.....			2	1	2				4	1	5
900.3.....	2		1	5		4			3	9	12
900.2.....				7	4	2			4	9	13
900.1.....	5	2	1	9		2			6	13	19
900 (standard).....	9	11		27	3	23			12	61	73
899.9.....	1	1	1	6	1	5			3	12	15
899.8.....	1	6		11		2			1	19	20
899.7.....	1			11		4			1	15	16
899.6.....			1	6		1			1	7	8
899.5.....				4						4	4
899.4.....			1	4	1				2	4	6
899.3.....											
899.2.....					1				1		1
Total pieces.....	19	20	9	92	12	44			40	156	196
Average fineness.....	900.03	899.95	900.11	899.91	900.02	900.00			900.05	899.94	899.96

TABLE B.—SILVER.

Fineness.	Philadelphia.		San Francisco.		New Orleans.		Carson City.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.	Pieces.
902.7.....								1		1	1
902.0.....				2				5		7	7
901.8.....		4		4				6		14	14
901.6.....		4		8		1		4		17	17
901.3.....		1	1	7		1	1	12	2	21	23
901.1.....		23		16		7		19		65	65
900.9.....		27		24		4		18		73	73
900.7.....	1	46	1	24		17	1	13	3	99	102
900.4.....	3	52		31	1	26	2	30	6	139	145
900.2.....	11	44		32	1	43	1	19	13	138	151
900 (standard).....	2	62	2	42		72	2	18	6	194	200
899.8.....	2	24	2	14	1	53	1	8	6	99	105
899.6.....	2	22	2	35	1	37	1	2	6	96	102
899.3.....	4	4	4	7		14			8	25	33
899.1.....		4		10	2	3			2	17	19
898.9.....				5	2				2	5	7
898.6.....	1		1		1		1		4		4
898.4.....					1				3		3
898.2.....			2						2		2
Total pieces.....	26	317	17	260	10	278	10	155	63	1,010	1,073
Average fineness.....	899.95	900.33	899.89	900.27	899.30	899.98	900.10	900.67	899.86	900.30	900.27

## XXVa.—COINS OF THE SEVERAL DEGREES OF FINENESS, IN PERCENTAGE OF THE WHOLE NUMBER OF COINS ASSAYED.

TABLE C.—GOLD.

Fineness.	Philadelphia.		San Francisco.		Carson City.		New Orleans.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
900.6.....	.....	.....	.....	1.08	.....	.....	.....	.....	.....	.64	.51
900.5.....	.....	.....	22.22	.....	.....	2.27	.....	.....	5.00	.64	1.53
900.4.....	.....	.....	22.22	1.08	16.66	.....	.....	.....	10.00	.64	2.55
900.3.....	10.53	.....	11.11	5.43	.....	9.00	.....	.....	7.50	5.77	6.12
900.2.....	.....	.....	.....	7.60	33.33	4.54	.....	.....	10.00	5.77	6.63
900.1.....	26.31	10.00	11.11	9.77	.....	4.54	.....	.....	15.00	8.33	9.69
900.0 (standard).....	47.37	55.00	.....	29.35	25.00	52.26	.....	.....	30.00	39.10	37.23
899.9.....	5.26	5.00	11.11	6.52	8.33	11.36	.....	.....	7.50	7.69	7.65
899.8.....	5.26	30.00	.....	11.95	.....	4.54	.....	.....	2.50	12.18	10.20
899.7.....	5.26	.....	.....	11.95	.....	9.09	.....	.....	2.50	9.61	8.16
899.6.....	.....	.....	11.11	6.52	.....	2.27	.....	.....	2.50	4.49	4.08
899.5.....	.....	.....	.....	4.34	.....	.....	.....	.....	.....	2.56	2.04
899.4.....	.....	.....	11.11	4.34	8.33	.....	.....	.....	5.00	2.56	3.06
899.2.....	.....	.....	.....	8.33	.....	.....	.....	.....	2.50	.....	.51
Average fineness.....	900.03	899.95	900.11	899.91	900.02	900.00	.....	.....	900.05	899.94	899.96
Mass melt.....	900.10	.....	900.00	.....	900.00	.....	.....	.....	.....	.....	.....

TABLE D.—SILVER.

Fineness.	Philadelphia.		San Francisco.		New Orleans.		Carson City.		Total.		Total.
	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	Annual.	Monthly.	
902.7.....	.....	.....	.....	.....	.....	.....	.....	.64	.....	.10	.09
902.....	.....	.....	.....	.77	.....	.....	.....	3.23	.....	.69	.65
901.8.....	.....	1.26	.....	1.54	.....	.....	.....	3.87	.....	1.39	1.30
901.6.....	.....	1.26	.....	3.08	.....	.36	.....	2.58	.....	1.68	1.58
901.3.....	.....	.31	5.88	2.69	.....	.36	10.00	7.74	3.17	2.08	2.13
901.1.....	.....	7.25	.....	6.15	.....	2.51	.....	12.26	.....	6.43	6.06
900.9.....	.....	8.51	.....	9.23	.....	1.44	.....	11.62	.....	7.22	6.80
900.7.....	3.85	14.59	5.88	9.23	.....	6.11	10.00	8.38	4.76	9.80	9.50
900.4.....	11.53	16.38	.....	11.54	10.00	9.33	20.00	19.35	9.52	13.76	13.49
900.2.....	42.30	13.86	.....	12.31	10.00	15.47	10.00	12.26	20.63	13.66	14.07
900 (standard).....	7.69	19.53	11.76	16.15	.....	25.90	20.00	11.62	9.52	19.21	18.65
899.8.....	7.69	7.56	11.76	5.38	10.00	19.04	10.00	5.17	9.52	9.80	9.75
899.6.....	7.69	6.93	11.76	13.46	10.00	13.31	10.00	1.29	9.52	9.50	9.52
899.3.....	15.38	1.26	23.53	2.69	.....	5.03	.....	12.69	.....	2.48	3.09
899.1.....	.....	1.26	.....	3.85	20.00	1.08	.....	3.17	.....	1.68	1.76
898.9.....	.....	.....	.....	1.92	20.00	.....	.....	3.17	.....	.50	.65
898.6.....	3.85	.....	5.88	.....	10.00	.....	10.00	6.34	.....	.....	.37
898.4.....	.....	.....	11.76	.....	10.00	.....	.....	4.76	.....	.....	.28
898.2.....	.....	.....	11.76	.....	.....	.....	.....	3.17	.....	.....	.18
Average fineness.....	899.95	900.33	899.89	900.27	899.30	899.98	900.10	900.67	899.86	900.30	900.27
Mass melt.....	900	.....	900	.....	899.80	.....	900.70	.....	.....	.....	.....

## XXVI.—IMPORTS AND EXPORTS OF GOLD AND SILVER DURING THE FISCAL YEAR 1891.

[Prepared by the Bureau of Statistics, Treasury Department.]

## IMPORTS.

Customs districts and ports.	BULLION.		
	Gold.	Silver.	Total gold and silver bullion.
NEW YORK, N. Y.			
July, 1890.....	\$65,361	\$9,207	\$74,568
August, 1890.....	34,141	277,789	311,930
September, 1890.....	54,585	397,155	451,740
October, 1890.....	45,695	591,346	637,041
November, 1890.....	31,719	5,140	36,859
December, 1890.....	170,168	650	170,818
January, 1891.....	50,689	46,435	97,124
February, 1891.....	48,176	9,449	57,625
March, 1891.....	34,479	61,018	95,497
April, 1891.....	22,918	7,880	30,798
May, 1891.....	30,593	64,379	94,912
June, 1891.....	47,526	2,741	50,267
Total.....	635,990	1,473,189	2,109,179
SAN FRANCISCO, CAL.			
July, 1890.....	26,592	161,880	188,472
August, 1890.....	55,481	213,781	269,262
September, 1890.....	51,682	200,773	252,455
October, 1890.....	54,041	290,946	345,587
November, 1890.....	41,057	232,681	273,738
December, 1890.....	45,369	313,532	358,901
January, 1891.....	37,738	192,692	230,430
February, 1891.....	16,570	207,003	223,573
March, 1891.....	19,217	207,206	226,423
April, 1891.....	21,846	213,456	235,302
May, 1891.....	23,920	163,598	187,518
June, 1891.....	30,471	164,030	194,501
Total.....	424,584	2,561,578	2,986,162
ALL OTHER PORTS.			
July, 1890.....	32,028	141,968	173,996
August, 1890.....	*98,887	205,163	304,050
September, 1890.....	83,725	181,460	265,185
October, 1890.....	86,786	199,045	285,831
November, 1890.....	105,794	205,269	311,063
December, 1890.....	69,152	181,854	251,006
January, 1891.....	116,207	216,069	332,276
February, 1891.....	84,074	234,648	318,717
March, 1891.....	89,427	152,531	241,958
April, 1891.....	78,524	196,821	275,345
May, 1891.....	90,655	188,862	279,517
June, 1891.....	109,201	183,525	292,726
Total.....	1,044,460	2,287,210	3,331,670
Total imports (bullion).....	2,105,034	6,321,977	8,427,011

\* Includes \$528, bars, etc.

## XXVI—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## IMPORTS—Continued.

Ports.	COIN.						Total gold and silver coin.
	Gold.			Silver.			
	United States.	Foreign.	Total.	United States.	Foreign.	Total.	
NEW YORK, N. Y.							
July, 1890 .....	\$16, 775	\$1, 045, 266	\$1, 062, 041	\$9, 937	\$175, 206	\$185, 143	\$1, 247, 184
August, 1890 .....	405, 003	620, 989	1, 031, 992	51, 814	368, 478	420, 292	1, 452, 284
September, 1890 .....	184, 562	333, 992	518, 554	139, 875	738, 172	878, 047	1, 396, 601
October, 1890 .....	60, 053	70, 967	131, 020	22, 799	380, 315	403, 114	534, 134
November, 1890 .....	106, 265	643, 945	750, 210	19, 311	290, 954	310, 265	1, 060, 475
December, 1890 .....	1, 322, 280	3, 782, 888	5, 105, 168	23, 594	349, 034	372, 628	5, 477, 796
January, 1891 .....	334, 781	363, 793	698, 574	7, 964	219, 190	227, 154	925, 728
February, 1891 .....	41, 716	125, 564	167, 280	8, 031	30, 070	38, 101	205, 381
March, 1891 .....	194, 063	235, 476	429, 539	2, 543	120, 639	123, 182	552, 721
April, 1891 .....	24, 175	20, 670	44, 845	9, 557	35, 837	45, 394	90, 239
May, 1891 .....	32, 444	11, 468	43, 912	2, 775	138, 400	141, 175	185, 087
June, 1891 .....	31, 646	48, 654	80, 300	7, 010	78, 586	85, 596	165, 896
Total .....	2, 753, 763	7, 309, 672	10, 063, 435	305, 210	2, 924, 881	3, 230, 091	13, 293, 526
SAN FRANCISCO, CAL.							
July, 1890 .....	1, 482		1, 482		50, 245	50, 245	51, 727
August, 1890 .....		495, 500	495, 500		143, 304	143, 304	638, 804
September, 1890 .....	11, 430	705, 656	717, 086		200, 926	200, 926	918, 012
October, 1890 .....	14, 141	2, 289, 355	2, 303, 496		372, 984	372, 984	2, 676, 480
November, 1890 .....	535	977, 136	977, 671		73, 831	73, 831	1, 051, 502
December, 1890 .....		623, 656	623, 656		72, 845	72, 845	696, 501
January, 1891 .....	2, 560	486, 650	489, 210	12, 000	19, 922	31, 922	521, 132
February, 1891 .....		248, 604	248, 604		35, 840	35, 840	284, 444
March, 1891 .....		26, 508	26, 508		21, 288	21, 288	47, 796
April, 1891 .....	5, 986	29, 199	35, 185		11, 627	11, 627	46, 812
May, 1891 .....	4, 792	10, 300	15, 092		17, 060	17, 060	32, 152
June, 1891 .....					41, 005	41, 005	41, 005
Total .....	40, 926	5, 892, 564	5, 933, 490	12, 000	1, 060, 877	1, 072, 877	7, 006, 367
ALL OTHER PORTS.							
July, 1890 .....	7, 485	65	7, 550		737, 535	737, 535	745, 085
August, 1890 .....	8, 564		8, 564	427	612, 189	612, 616	621, 180
September, 1890 .....					540, 080	540, 080	540, 080
October, 1890 .....					785, 347	785, 347	785, 347
November, 1890 .....	11, 300	8, 650	19, 950		770, 904	770, 904	790, 854
December, 1890 .....	1, 000	18, 500	19, 500		943, 900	943, 900	963, 400
January, 1891 .....		5, 500	5, 500	1, 637	602, 744	604, 381	609, 881
February, 1891 .....	600		600	700	451, 230	451, 930	452, 530
March, 1891 .....		15, 000	15, 000		484, 443	484, 443	499, 443
April, 1891 .....		30, 000	30, 000	4, 409	351, 366	355, 775	385, 775
May, 1891 .....		8, 536	8, 536	607	565, 655	566, 262	574, 798
June, 1891 .....	508	14, 900	15, 408	250	548, 512	548, 762	564, 170
Total .....	29, 457	101, 151	130, 608	8, 030	7, 393, 905	7, 401, 935	7, 532, 543
Total imports (coin) .....	2, 824, 146	13, 303, 387	16, 127, 533	325, 240	11, 379, 663	11, 704, 903	27, 832, 436

## XXVI.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## DOMESTIC EXPORTS.

Ports.	BULLION.						Total gold and silver bullion.
	Gold.			Silver.			
	U. S. mint or assay office bars.	Other bullion.	Total.	U. S. mint or assay office bars.	Other bullion.	Total.	
NEW YORK, N. Y.							
July, 1890.....	\$10,181,359	\$1,010,931	\$11,192,290	\$55,000	\$2,188,641	\$2,243,641	\$13,435,931
August, 1890.....	1,763,968	16,415	1,780,383	57,000	823,630	880,630	2,661,013
September, 1890.....		14,686	14,686	114,856	2,055,250	2,170,106	2,184,792
October, 1890.....		50,843	50,843		182,750	182,750	233,593
November, 1890.....	2,225	14,809	17,034		1,295,904	1,295,904	1,312,938
December, 1890.....		39,806	39,806	48,000	1,097,254	1,145,254	1,185,060
January, 1891.....		35,402	35,402		941,900	941,900	977,302
February, 1891.....	2,394,377	617,827	3,012,204		1,003,202	1,003,202	4,015,406
March, 1891.....	603,000	116,912	719,912	50,800	1,265,349	1,316,149	2,036,061
April, 1891.....		32,740	32,740	100,000	1,159,145	1,259,145	1,291,885
May, 1891.....	173,773	115,405	289,178		100,196	100,196	389,374
June, 1891.....		36,956	36,956	220,413	642,251	862,664	899,620
Total.....	15,118,702	2,102,732	17,221,434	646,069	12,755,472	13,401,541	30,622,975
SAN FRANCISCO, CAL.							
July, 1890.....		839	839				839
August, 1890.....		2,425	2,425				2,425
September, 1890.....		3,080	3,080				3,080
October, 1890.....		540	540				540
November, 1890.....		955	955		48,000	48,000	48,955
December, 1890.....		3,850	3,850				3,850
January, 1891.....		876	876				876
February, 1891.....							
March, 1891.....		320	320		183,400	183,400	183,720
April, 1891.....					140,450	140,450	140,450
May, 1891.....		160	160		24,000	24,000	24,160
June, 1891.....		172	172				172
Total.....		13,217	13,217		395,850	395,850	409,067
ALL OTHER PORTS.							
July, 1890.....							
August, 1890.....							
September, 1890.....							
October, 1890.....							
November, 1890.....							
December, 1890.....							
January, 1891.....							
February, 1891.....							
March, 1891.....							
April, 1891.....							
May, 1891.....							
June, 1891.....							
Total domestic exports (bullion).....	15,118,702	2,115,949	17,234,651	646,069	13,151,322	13,797,391	31,032,042



## XXVI.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## DOMESTIC EXPORTS—Continued.

Ports.	COIN.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July, 1890.....	\$371, 236		\$371, 236
August, 1890.....	133, 479		133, 479
September, 1890.....	162, 327	\$1, 043	163, 370
October, 1890.....	207, 825	400	208, 225
November, 1890.....	352, 530	16, 890	369, 330
December, 1890.....	339, 961		339, 961
January, 1891.....	256, 975	20, 930	277, 905
February, 1891.....	446, 836	21, 500	468, 336
March, 1891.....	4, 109, 145		4, 109, 145
April, 1891.....	13, 947, 276		13, 947, 276
May, 1891.....	29, 604, 527		29, 604, 527
June, 1891.....	14, 875, 032	2, 200	14, 877, 232
Total.....	64, 807, 149	62, 873	64, 870, 022
SAN FRANCISCO, CAL.			
July, 1890.....	91, 870	1, 000	92, 870
August, 1890.....	100, 566		100, 566
September, 1890.....	99, 795		99, 795
October, 1890.....	159, 814		159, 814
November, 1890.....	171, 026		171, 026
December, 1890.....	233, 033	1, 150	234, 183
January, 1891.....	176, 602		176, 602
February, 1891.....	98, 628	3, 272	101, 900
March, 1891.....	72, 843		72, 843
April, 1891.....	158, 100	2, 948	161, 048
May, 1891.....	122, 895		122, 895
June, 1891.....	147, 729		147, 729
Total.....	1, 632, 901	8, 370	1, 641, 271
ALL OTHER PORTS.			
July, 1890.....		3, 638	3, 638
August, 1890.....		2, 177	2, 177
September, 1890.....	750	19, 099	19, 849
October, 1890.....		26, 985	26, 985
November, 1890.....		4, 995	4, 995
December, 1890.....	750	16, 598	17, 348
January, 1891.....	750	15, 947	16, 697
February, 1891.....	2, 800	14, 208	17, 008
March, 1891.....	1, 000	5, 521	6, 521
April, 1891.....	5, 000	15, 394	20, 394
May, 1891.....	502, 600	13, 909	516, 509
June, 1891.....	751, 200	26, 609	777, 809
Total.....	1, 264, 850	165, 080	1, 429, 930
Total domestic exports, coin.....	67, 704, 900	236, 323	67, 941, 223

## XXVI.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## FOREIGN EXPORTS.

Ports.	BULLION.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July, 1890.....			
August, 1890.....			
September, 1890.....			
October, 1890.....			
November, 1890.....			
December, 1890.....			
January, 1891.....	\$11, 770		\$11, 770
February, 1891.....			
March, 1891.....		\$29, 914	29, 914
April, 1891.....			
May, 1891.....			
June, 1891.....			
Total.....	11, 770	29, 914	41, 684
SAN FRANCISCO, CAL.			
July, 1890.....			
August, 1890.....			
September, 1890.....			
October, 1890.....			
November, 1890.....			
December, 1890.....			
January, 1891.....			
February, 1891.....			
March, 1891.....			
April, 1891.....			
May, 1891.....			
June, 1891.....			
Total.....			
ALL OTHER PORTS.			
July, 1890.....			
August, 1890.....			
September, 1890.....			
October, 1890.....			
November, 1890.....			
December, 1890.....			
January, 1891.....			
February, 1891.....			
March, 1891.....			
April, 1891.....			
May, 1891.....			
June, 1891.....			
Total.....			
Total foreign exports (bullion).....	11, 770	29, 914	41, 684

## XXVI.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## FOREIGN EXPORTS—Continued.

Ports.	COIN.		
	Gold.	Silver.	Total.
NEW YORK, N. Y.			
July, 1890 .....	\$203, 794	\$185, 000	\$388, 794
August, 1890 .....	119, 000	622, 529	741, 529
September, 1890 .....	989	86, 676	87, 665
October, 1890 .....	6, 213	14, 578	20, 791
November, 1890 .....	25, 607	219, 310	244, 917
December, 1890 .....	14, 954	508, 720	523, 674
January, 1891 .....	245, 871	323, 063	568, 934
February, 1891 .....	449, 678	296, 158	745, 836
March, 1891 .....	252, 516	228, 691	481, 207
April, 1891 .....	20, 000	241, 763	261, 763
May, 1891 .....	61, 400	355, 077	416, 477
June, 1891 .....	11, 311	147, 497	158, 808
Total .....	1, 411, 333	3, 229, 062	4, 640, 395
SAN FRANCISCO, CAL.			
July, 1890 .....		344, 054	344, 054
August, 1890 .....		496, 915	496, 915
September, 1890 .....		321, 866	321, 866
October, 1890 .....		336, 278	336, 278
November, 1890 .....		500, 217	500, 217
December, 1890 .....		1, 157, 655	1, 157, 655
January, 1891 .....		297, 373	297, 373
February, 1891 .....		282, 896	282, 896
March, 1891 .....		303, 983	303, 983
April, 1891 .....		430, 518	430, 518
May, 1891 .....		222, 860	222, 860
June, 1891 .....		510, 536	510, 536
Total .....		5, 205, 151	5, 205, 151
ALL OTHER PORTS.			
July, 1890 .....		25, 014	25, 014
August, 1890 .....		18, 874	18, 874
September, 1890 .....		4, 548	4, 548
October, 1890 .....		10, 086	10, 086
November, 1890 .....			
December, 1890 .....		5, 892	5, 892
January, 1891 .....		19, 251	19, 251
February, 1891 .....		1, 800	1, 800
March, 1891 .....		3, 582	3, 582
April, 1891 .....		2, 400	2, 400
May, 1891 .....		1, 700	1, 700
June, 1891 .....			
Total .....		93, 147	93, 147
Total foreign exports (coin) .....	1, 411, 333	8, 527, 360	9, 938, 693

## XXVI.—IMPORTS AND EXPORTS OF GOLD AND SILVER, ETC.—Continued.

## RECAPITULATION.

Description.	Gold.	Silver.	Total.
<b>IMPORTS.</b>			
Bullion .....	\$2, 105, 034	\$6, 321, 977	\$8, 427, 011
Foreign coin .....	13, 303, 387	11, 379, 663	24, 683, 050
Total .....	15, 408, 421	17, 701, 640	33, 110, 061
United States coin .....	2, 824, 146	325, 240	3, 149, 386
Total bullion and coin .....	18, 232, 567	18, 026, 880	36, 259, 447
<b>EXPORTS.</b>			
Domestic bullion .....	17, 234, 651	13, 797, 391	31, 032, 042
Foreign bullion .....	11, 770	29, 914	41, 684
Foreign coin .....	1, 411, 333	8, 527, 360	9, 938, 693
Total .....	18, 657, 754	22, 354, 665	41, 012, 419
United States coin .....	67, 704, 900	236, 323	67, 941, 223
Total bullion and coin .....	86, 362, 654	22, 590, 988	108, 953, 642
<b>EXCESS.</b>			
Bullion and foreign coin:			
Exports .....	3, 249, 333	4, 653, 025	7, 902, 358
United States coin:			
Imports .....		88, 917	
Exports .....	64, 880, 754		64, 791, 837

## XXVI.—VALUES OF GOLD AND SILVER ORES IMPORTED INTO AND EXPORTED FROM THE UNITED STATES DURING THE FISCAL YEAR 1891.

## IMPORTS.

Months.	NEW YORK.		SAN FRANCISCO.		PASO DEL NORTE, TEX.		ALL OTHER CUSTOMS DISTRICTS.	
	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.	Gold.	Silver.
July, 1890 .....	\$30	\$5, 513	.....	\$17, 267	.....	\$375, 540	\$12, 156	\$281, 844
August, 1890 .....	.....	16, 774	.....	12, 407	.....	346, 003	19, 443	317, 964
September, 1890 .....	369	15, 604	.....	49, 930	.....	451, 955	24, 521	414, 348
October, 1890 .....	.....	6, 830	.....	39, 363	.....	431, 997	14, 856	279, 094
November, 1890 .....	.....	5, 723	.....	28, 235	.....	285, 456	15, 558	235, 245
December, 1890 .....	.....	25, 704	.....	72, 482	.....	296, 267	11, 040	209, 651
January, 1891 .....	.....	24, 513	.....	30, 205	.....	370, 846	3, 420	171, 424
February, 1891 .....	.....	84, 253	.....	57, 878	.....	382, 394	7, 143	231, 909
March, 1891 .....	15	66, 621	.....	25, 998	\$501	390, 203	5, 700	286, 297
April, 1891 .....	750	19, 764	.....	35, 027	3, 960	301, 222	16, 269	356, 070
May, 1891 .....	532	20, 027	.....	78, 765	19, 876	421, 367	23, 679	409, 313
June, 1891 .....	1, 026	43, 401	.....	63, 513	14, 374	435, 165	19, 485	426, 237
Total .....	2, 722	334, 727	.....	511, 070	38, 811	4, 488, 415	173, 270	3, 619, 396

Total imports of gold ores, \$214,803; silver ores, \$8,953,608.

## XXVII.—VALUES OF GOLD AND SILVER ORES IMPORTED INTO AND EXPORTED FROM THE UNITED STATES DURING THE FISCAL YEAR 1891—Continued.

## EXPORTS.

Months.	DOMESTIC EXPORTS.			FOREIGN EXPORTS.			
	Gold and silver bearing ores.			New York.		All other districts.	
	Baltimore.	New York.	All other districts.	Gold.	Silver.	Gold.	Silver.
July, 1890 .....		\$20,640			\$845	\$34	\$506
August, 1890 .....							1,259
September, 1890 .....		67			2,000		1,358
October, 1890 .....	\$5				1,557		2,275
November, 1890 .....		1,000			2,200		3,457
December, 1890 .....		225			1,200		5,095
January, 1891 .....	90				24,222	175	19,686
February, 1891 .....							10,226
March, 1891 .....		2,050			3,200		6,965
April, 1891 .....		4,565					7,193
May, 1891 .....		3,000					10,931
June, 1891 .....		2,900					
Total .....	95	34,447			35,224	209	68,951

Total exports of gold and silver bearing ores (domestic), \$34,542.

Total exports of foreign gold ores, \$209; silver ores, \$104,175.

## XXVIII.—STATEMENT, BY COUNTRIES, OF THE IMPORTS OF GOLD AND SILVER

Countries from which imported.	GOLD.			
	Ore.	Bullion.	Coin.	
			United States.	Foreign.
Brazil .....			\$1,691	\$691
Central American States:				
Costa Rica .....		\$7,763	1,200	47,459
Guatemala .....		3,782		
Honduras .....	\$350	144		
Nicaragua .....	7,104	69,769	22,170	1,000
Salvador .....			10,430	
Chili .....				
China .....			832	
Colombia .....	1,791	324,010	439,243	63,574
Ecuador .....		2,250	650	
Danish West Indies .....			73,890	22,866
France .....				472,850
French possessions, all other (in America) .....				8,389
Germany .....		24	1,348,403	1,410,385
Great Britain and Ireland .....		145,995		2,447,901
Nova Scotia, New Brunswick, and Prince Edward Island .....	30			
Quebec, Ontario, Manitoba, and the Northwest Territory .....	690	*2,188		
British Columbia .....		399,472		
British West Indies .....		11,940	237,807	60,916
British Honduras .....		46,584	5,669	
British Africa .....				4,557
British Australasia .....			2,141	5,851,526
Hawaian Islands .....		50	1,000	
Hayti .....			16,670	
Japan .....				10,300
Mexico .....	204,356	1,073,243	29,515	154,592
Netherlands .....			3,620	
Dutch West Indies .....			22,805	31,425
Dutch Guiana .....	482	3,300		
Portugal .....				
Azores, Madeira, and Cape Verde Islands .....			41,686	515
San Domingo .....		300	20,708	328,208
Cuba .....		12,580	527,546	2,375,133
Puerto Rico Island .....			8,350	11,100
Venezuela .....		1,550	8,120	
Total .....	214,803	2,105,034	2,824,146	13,303,387

\*Including \$528, bars, etc.

INTO THE UNITED STATES DURING THE FISCAL YEAR 1891.

SILVER.				Total including ores.
Ore.	Bullion.	Coin.		
		United States..	Foreign.	
		\$111	\$568	\$3, 061
		7, 390	13, 101	76, 913
	\$53, 603		213, 597	270, 982
\$3, 994	8, 764		119, 059	132, 311
		1, 000	23, 683	124, 726
4, 236			56, 956	71, 622
2, 395				2, 395
			78	910
8, 861	171, 360	98, 416	1, 647, 060	2, 754, 315
		250		3, 150
		8, 053	38, 752	143, 561
				472, 850
			32, 850	41, 239
	838, 992	5, 453	1, 456	3, 604, 713
	388, 304		10, 000	2, 992, 200
				30
219, 096	872	2, 232		225, 078
35, 174	2, 958			437, 604
		125, 006	45, 346	481, 015
	3, 380	2, 000	388, 663	446, 296
			1, 120	5, 677
	3, 173		12, 034	5, 868, 874
		12, 000	1, 470	14, 520
		9, 000	1, 510	27, 180
			8, 014	18, 314
8, 679, 845	4, 848, 771	3, 392	8, 187, 918	23, 181, 632
				3, 620
		28, 923	85, 964	169, 117
			650	4, 522
			1, 800	1, 800
		1, 634	3, 195	47, 030
		13, 420	62, 074	424, 710
	1, 800	6, 804	145, 787	3, 069, 650
			276, 958	296, 408
7		156		9, 833
8, 953, 608	6, 321, 977	325, 240	11, 379, 663	45, 427, 858

## XXIX—STATEMENT, BY COUNTRIES, OF THE EXPORTS OF DOMESTIC

Countries to which exported.	GOLD.		
	Bullion.		Coin.
	U. S. Mint or assay office bars.	Other bullion.	
Brazil .....			\$6, 326
Central American States:			
Costa Rica .....			18, 387
Guatemala .....			68, 699
Honduras .....			5, 000
Nicaragua .....			9, 250
Salvador .....			4, 848
Colombia .....			121, 849
France .....	\$173, 773	\$35, 237	14, 450, 005
Ecuador .....			10, 000
Germany .....	3, 497, 377	603, 500	12, 429, 500
Great Britain and Ireland .....	11, 447, 552	1, 453, 995	35, 285, 950
Quebec, Ontario, Manitoba, and the Northwest Territory .....			1, 200
British Columbia .....			
British West Indies .....		10, 000	20, 100
British Honduras .....			
British East Indies .....			10, 250
Hong-Kong .....		13, 217	559, 585
Hawaiian Islands .....			925, 120
Hayti .....			1, 368, 175
Japan .....			33, 000
Mexico .....			56, 699
Peru .....			15, 000
Santo Domingo .....			13, 864
Cuba .....			630, 200
Venezuela .....			1, 661, 893
Total .....	15, 118, 702	2, 115, 949	67, 704, 900

## XXX—STATEMENT, BY COUNTRIES, OF THE EXPORTS OF FOREIGN

Countries to which exported.	GOLD.		
	Ore.	Bullion.	Coin.
Belgium .....			
Brazil .....			\$13, 098
Central American States:			
Costa Rica .....			487
Guatemala .....			
Honduras .....			1, 500
Nicaragua .....			
Salvador .....			
Cbina .....			
Colombia .....			98
France .....			
Germany .....			
Great Britain and Ireland .....	\$209	\$11, 770	11, 311
British West Indies .....			20, 000
British East Indies .....			
British Possessions in Australasia .....			
Hong-Kong .....			
Hayti .....			
Japan .....			
Mexico .....			2, 465
Dutch West Indies .....			
Peru .....			5, 000
Santo Domingo .....			1, 300
Cuba .....			1, 027, 196
Puerto Rico .....			989
Venezuela .....			327, 889
Total .....	209	11, 770	1, 411, 333



## GOLD AND SILVER DURING THE FISCAL YEAR 1891.

SILVER.				Total, including ores.
Ore, gold and silver bearing.	Bullion.		Coin.	
	U. S. Mint or assay office bars.	Other bullion.		
		\$562, 809		\$569, 135
				18, 387
			\$6, 220	74, 919
				5, 000
				9, 250
				4, 848
			4, 828	126, 677
		116, 334		14, 775, 349
				10, 000
\$9, 165				16, 539, 542
25, 355	\$646, 069	12, 076, 329	9, 800	60, 945, 050
			8, 747	9, 947
			137, 515	137, 515
			1, 500	31, 600
			2, 200	2, 200
		298, 850		309, 100
				572, 802
			2, 150	927, 270
22			7, 000	1, 375, 197
		97, 000		130, 000
			54, 890	111, 589
				15, 000
				13, 864
			1, 395	631, 585
			78	1, 661, 971
34, 542	646, 069	13, 151, 322	236, 323	99, 007, 807

## GOLD AND SILVER DURING THE FISCAL YEAR 1891.

SILVER.			Total, including ores.
Ore.	Bullion.	Coin.	
\$3, 605			\$3, 605
		\$8, 476	21, 574
			487
		147, 231	147, 231
		35, 465	36, 965
		28, 285	28, 285
		80, 415	80, 415
		38, 000	38, 000
		40, 229	40, 327
		283, 350	284, 088
738		910	84, 856
83, 946		2, 304, 598	2, 373, 688
15, 886	29, 914	25, 009	45, 009
		280, 000	280, 000
		3, 775	3, 775
		4, 036, 274	4, 036, 274
		2, 874	2, 874
		805, 000	805, 000
		113, 680	116, 145
		131	131
		2, 320	7, 320
		62, 430	63, 730
		224, 067	1, 251, 263
			989
		4, 841	332, 730
104, 175	29, 914	8, 527, 360	10, 084, 761

## REPORT ON THE FINANCES.

## XXXI.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES FOR THE FISCAL YEARS 1890 AND 1891.

## DEPOSITS, BARS MANUFACTURED, AND COINAGE.

Institutions.	DEPOSITS.		BARS MANUFACTURED.			
			Gold.		Silver.	
	1890.	1891.	1890.	1891.	1890.	1891.
Philadelphia.....	\$22,228,846.51	\$57,951,960.52	\$750,131.04	\$1,144,235.22	\$146,086.37	\$28,348.67
San Francisco .....	24,936,067.79	31,759,564.66	.....	.....	170,815.73	258,816.55
Carson .....	3,485,645.18	4,051,504.17	.....	.....	.....	616,479.45
New Orleans.....	10,985,542.48	13,120,547.56	253.45	221.47	.....	.....
Denver .....	1,325,344.66	1,203,614.89	1,304,887.09	1,183,708.35	20,457.57	19,906.54
New York .....	27,494,239.86	32,786,420.78	19,008,325.04	26,508,686.57	6,648,562.62	7,460,576.80
Boisé .....	607,669.60	698,596.06	591,958.16	678,727.24	15,711.44	19,868.83
Helena .....	1,188,182.00	968,906.10	1,153,393.66	948,786.14	34,788.34	20,119.94
Charlotte .....	196,136.99	234,276.39	194,996.44	233,205.76	1,140.55	1,070.63
St. Louis .....	346,283.64	480,441.26	338,488.46	467,971.02	7,795.18	12,470.24
Total .....	92,793,958.71	143,255,832.39	23,342,433.34	31,165,541.77	7,045,357.80	8,437,657.65

  

Coinage mints.	GOLD COINAGE.			
	1890.		1891.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	177,397	\$2,209,548.50	65,428	\$537,002.50
San Francisco .....	987,350	17,963,000.00	1,073,000	21,460,000.00
Carson .....	92,460	1,849,200.00	275,726	2,175,200.00
New Orleans.....	.....	.....	.....	.....
Total .....	1,257,207	22,021,748.50	1,414,154	24,172,202.50

  

Coinage mints.	SILVER COINAGE.			
	1890.		1891.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	26,862,961	\$19,758,024.30	31,343,654	\$16,729,774.15
San Francisco .....	5,548,124	4,694,812.40	11,469,565	9,562,292.20
Carson .....	1,438,000	1,438,000.00	2,109,041	2,109,041.00
New Orleans.....	10,925,000	10,925,000.00	9,870,913	9,870,913.00
Total .....	44,774,085	36,815,836.70	54,793,173	38,272,020.35

  

Coinage mints.	MINOR COINAGE.			
	1890.		1891.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	66,666,779	\$1,416,851.73	63,340,550	\$1,166,936.50
San Francisco .....	.....	.....	.....	.....
Carson .....	.....	.....	.....	.....
New Orleans.....	.....	.....	.....	.....
Total .....	66,666,779	1,416,851.73	63,340,550	1,166,936.50

XXXI.—COMPARISON OF THE BUSINESS OF THE MINTS AND ASSAY OFFICES,  
ETC.—Continued.

## DEPOSITS, BARS MANUFACTURED, AND COINAGE—Continued.

Coinage mints.	TOTAL COINAGE.			
	1890.		1891.	
	Pieces.	Value.	Pieces.	Value.
Philadelphia.....	93, 707, 137	\$23, 384, 424. 53	94, 749, 632	\$18, 433, 713. 15
San Francisco.....	6, 535, 474	22, 657, 812. 40	12, 542, 565	31, 022, 292. 20
Carson.....	1, 530, 460	3, 287, 200. 00	2, 384, 767	4, 284, 241. 00
New Orleans.....	10, 925, 000	10, 925, 000. 00	9, 870, 913	9, 870, 913. 00
Total.....	112, 698, 071	60, 254, 436. 93	119, 547, 877	63, 611, 159. 35

## BULLION OPERATIONS AND WASTAGE.

Institutions.	GOLD BULLION RECEIVED BY MELTER AND REFINER.		SILVER BULLION RECEIVED BY MELTER AND REFINER.	
	1890.	1891.	1890.	1891.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	864, 019	824, 873	37, 429, 865	35, 390, 724
San Francisco.....	2, 064, 228	2, 267, 141	9, 558, 586	15, 929, 999
Carson.....	275, 708	276, 851	2, 880, 261	3, 965, 587
New Orleans.....	40, 040	45, 105	19, 239, 543	17, 642, 783
New York.....	1, 049, 624	686, 101	5, 964, 068	3, 472, 898

Institutions.	GOLD BULLION RECEIVED BY COINER.		SILVER BULLION RECEIVED BY COINER.	
	1890.	1891.	1890.	1891.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	285, 599	67, 560, 768	35, 425, 055	31, 108, 225
San Francisco.....	2, 043, 040	2, 289, 359	8, 644, 912	16, 205, 310
Carson.....	192, 722	230, 402	2, 422, 845	3, 228, 681
New Orleans.....			18, 800, 244	17, 382, 560

Institutions.	GOLD WASTAGE OF MELTER AND REFINER.		SILVER WASTAGE OF MELTER AND REFINER.	
	1890.	1891.	1890.	1891.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....				
San Francisco.....				
Carson.....				3, 458
New Orleans.....				
New York.....				

Institutions.	GOLD WASTAGE OF COINER.		SILVER WASTAGE OF COINER.	
	1890.	1891.	1890.	1891.
	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>	<i>Standard ozs.</i>
Philadelphia.....	11	2	4, 554	2, 747
San Francisco.....	52	48	1, 602	2, 619
Carson.....	6	10	374	435
New Orleans.....			3, 322	3, 027

XXXII.—UNREFINED GOLD AND SILVER OF DOMESTIC PRODUCTION, ITS DISTRIBUTION BY STATES AND TERRITORIES, ALSO REFINED DOMESTIC BULLION (NOT DISTRIBUTED), DEPOSITED AT THE MINTS AND ASSAY OFFICES, FROM THEIR ORGANIZATION TO THE CLOSE OF THE FISCAL YEAR, 1891.

Locality.	Gold.	Silver.	Total.
Alabama .....	\$235,334.83	\$134.08	\$235,468.91
Alaska .....	810,105.37	7,578.30	817,683.67
Arizona .....	5,361,963.00	13,857,358.04	19,219,321.04
California .....	757,713,300.94	4,097,079.65	761,810,380.59
Colorado .....	60,140,436.68	24,467,565.29	84,608,001.97
Georgia .....	8,895,835.72	5,393.39	8,901,229.11
Idaho .....	32,597,083.87	1,889,772.19	34,486,856.06
Indiana .....	40.13	.....	40.13
Maine .....	5,638.20	22.00	5,660.20
Maryland .....	18,288.28	36.86	18,325.14
Massachusetts .....	.....	917.56	917.56
Michigan .....	274,407.24	3,889,408.06	4,163,815.30
Montana .....	67,118,541.81	16,556,225.39	83,674,767.20
Nebraska .....	2,078.76	22.84	2,101.60
Nevada .....	29,883,948.37	100,279,775.49	130,163,723.86
New Hampshire .....	11,501.80	1.74	11,503.63
New Mexico .....	4,595,031.94	6,676,169.03	11,271,200.97
North Carolina .....	11,604,867.79	57,874.36	11,662,742.15
Oregon .....	20,593,009.86	80,324.72	20,673,334.58
Pennsylvania .....	1,138.34	2,588.47	3,726.81
South Carolina .....	1,908,676.79	2,668.51	1,911,345.30
South Dakota .....	39,423,766.21	917,262.60	40,341,028.81
Tennessee .....	89,747.45	12.27	89,759.72
Texas .....	3,626.02	5,526.83	9,152.85
Utah .....	1,142,713.54	19,576,538.48	20,719,252.02
Vermont .....	85,598.21	49.94	85,648.15
Virginia .....	1,743,100.86	392.40	1,743,493.26
Washington .....	627,178.16	6,671.77	633,849.93
Wyoming .....	808,660.48	12,860.30	821,520.78
Other sources or localities not reported .....	40,938,815.41	42,685,179.70	83,623,995.11
Total unrefined .....	1,086,634,436.15	235,075,410.26	1,321,709,846.41
Refined bullion .....	373,851,817.32	367,498,914.54	741,350,731.86
Total .....	1,460,486,253.47	602,574,324.80	2,063,060,578.27

XXXIII.—PRICE OF SILVER IN LONDON PER OUNCE, BRITISH STANDARD, (.925,) SINCE 1833, AND THE EQUIVALENT IN UNITED STATES GOLD COIN OF AN OUNCE 1,000 FINE, TAKEN AT THE AVERAGE PRICE.

Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.	Calendar year.	Lowest quotation.	Highest quotation.	Average quotation.	Value of a fine ounce at average quotation.
	<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>		<i>d.</i>	<i>d.</i>	<i>d.</i>	<i>Dollars.</i>
1833.....	58½	59½	59⅞	1.297	1862.....	61	62½	61⅞	1.346
1834.....	59½	60½	59⅞	1.313	1863.....	61	61½	61½	1.345
1835.....	59½	60	59⅞	1.308	1864.....	60½	62½	61½	1.345
1836.....	59½	60½	60	1.315	1865.....	60½	61½	61⅞	1.338
1837.....	59	60½	59⅞	1.305	1866.....	60½	62½	61½	1.339
1838.....	59½	60½	59½	1.304	1867.....	60½	61½	60⅞	1.328
1839.....	60	60½	60½	1.323	1868.....	60½	61½	60½	1.326
1840.....	60½	60½	60½	1.323	1869.....	60	61	60⅞	1.325
1841.....	59½	60½	60⅞	1.316	1870.....	60½	60½	60⅞	1.328
1842.....	59½	60	59⅞	1.303	1871.....	60⅞	61	60½	1.326
1843.....	59	59½	59⅞	1.297	1872.....	59½	61½	60⅞	1.322
1844.....	59½	59½	59½	1.304	1873.....	57½	59½	59½	1.298
1845.....	58½	59½	59½	1.298	1874.....	57½	59½	58⅞	1.278
1846.....	59	60½	59⅞	1.30	1875.....	55½	57½	56½	1.246
1847.....	58½	60½	59½	1.308	1876.....	46½	58½	52½	1.156
1848.....	58½	60	59½	1.304	1877.....	53½	58½	54½	1.201
1849.....	59½	60	59½	1.309	1878.....	49½	55½	52⅞	1.152
1850.....	59½	61½	61⅞	1.316	1879.....	48½	53½	51½	1.123
1851.....	60	61½	61	1.337	1880.....	51½	52½	52½	1.145
1852.....	59½	61½	60½	1.326	1881.....	50½	52½	51½	1.138
1853.....	60½	61½	61½	1.348	1882.....	50	52½	51½	1.136
1854.....	60½	61½	61½	1.348	1883.....	50—	51⅞	50½	1.11
1855.....	60	61½	61⅞	1.344	1884.....	49½	51½	50½	1.113
1856.....	60½	62½	61⅞	1.344	1885.....	46½	50	48⅞	1.0645
1857.....	61	62½	61½	1.353	1886.....	42	47	45½	0.9946
1858.....	60½	61½	61⅞	1.344	1887.....	43½	47½	44½	0.97823
1859.....	61½	62½	62⅞	1.36	1888.....	41½	44⅞	42½	0.93987
1860.....	61½	62½	61½	1.352	1889.....	42	44½	42½	0.93576
1861.....	60½	61½	60½	1.333	1890.....	43½	54½	47½	1.04633

## XXXIV.—COMMERCIAL RATIO OF SILVER TO GOLD EACH YEAR SINCE 1687.

[NOTE.—From 1687 to 1832 the ratios are taken from the tables of Dr. A. Soetbeer; from 1833 to 1878 from Pixley and Abell's tables; and from 1878 to 1889 from daily cablegrams from London to the Bureau of the Mint.]

Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.	Year.	Ratio.
1687....	14.94	1721....	15.05	1755....	14.68	1789....	14.75	1823....	15.84	1857....	15.27
1688....	14.94	1722....	15.17	1756....	14.94	1790....	15.04	1824....	15.82	1858....	15.38
1689....	15.02	1723....	15.20	1757....	14.87	1791....	15.05	1825....	15.70	1859....	15.19
1690....	15.02	1724....	15.11	1758....	14.85	1792....	15.17	1826....	15.76	1860....	15.29
1691....	14.98	1725....	15.11	1759....	14.15	1793....	15.00	1827....	15.74	1861....	15.50
1692....	14.92	1726....	15.15	1760....	14.14	1794....	15.37	1828....	15.78	1862....	15.35
1693....	14.83	1727....	15.24	1761....	14.54	1795....	15.55	1829....	15.78	1863....	15.37
1694....	14.87	1728....	15.11	1762....	15.27	1796....	15.65	1830....	15.82	1864....	15.37
1695....	15.02	1729....	14.92	1763....	14.99	1797....	15.41	1831....	15.72	1865....	15.44
1696....	15.00	1730....	14.81	1764....	14.70	1798....	15.59	1832....	15.73	1866....	15.43
1697....	15.20	1731....	14.94	1765....	14.83	1799....	15.74	1833....	15.93	1867....	15.57
1698....	15.07	1732....	15.09	1766....	14.80	1800....	15.68	1834....	15.73	1868....	15.59
1699....	14.94	1733....	15.18	1767....	14.85	1801....	15.46	1835....	15.80	1869....	15.60
1700....	14.81	1734....	15.39	1768....	14.80	1802....	15.26	1836....	15.72	1870....	15.57
1701....	15.07	1735....	15.41	1769....	14.72	1803....	15.41	1837....	15.83	1871....	15.57
1702....	15.52	1736....	15.18	1770....	14.62	1804....	15.41	1838....	15.85	1872....	15.63
1703....	15.17	1737....	15.02	1771....	14.66	1805....	15.79	1839....	15.62	1873....	15.92
1704....	15.22	1738....	14.91	1772....	14.52	1806....	15.52	1840....	15.62	1874....	16.17
1705....	15.11	1739....	14.91	1773....	14.62	1807....	15.43	1841....	15.70	1875....	16.59
1706....	15.27	1740....	14.94	1774....	14.62	1808....	16.08	1842....	15.87	1876....	17.88
1707....	15.44	1741....	14.92	1775....	14.72	1809....	15.96	1843....	15.93	1877....	17.22
1708....	15.41	1742....	14.85	1776....	14.55	1810....	15.77	1844....	15.85	1878....	17.94
1709....	15.31	1743....	14.85	1777....	14.54	1811....	15.53	1845....	15.92	1879....	18.40
1710....	15.22	1744....	14.87	1778....	14.68	1812....	16.11	1846....	15.90	1880....	18.05
1711....	15.29	1745....	14.98	1779....	14.80	1813....	16.25	1847....	15.80	1881....	18.16
1712....	15.31	1746....	15.13	1780....	14.72	1814....	15.04	1848....	15.85	1882....	18.19
1713....	15.24	1747....	15.26	1781....	14.78	1815....	15.26	1849....	15.78	1883....	18.64
1714....	15.13	1748....	15.11	1782....	14.42	1816....	15.28	1850....	15.70	1884....	18.57
1715....	15.11	1749....	14.80	1783....	14.48	1817....	15.11	1851....	15.46	1885....	19.41
1716....	15.09	1750....	14.55	1784....	14.70	1818....	15.35	1852....	15.59	1886....	20.78
1717....	15.13	1751....	14.39	1785....	14.92	1819....	15.33	1853....	15.33	1887....	21.13
1718....	15.11	1752....	14.54	1786....	14.96	1820....	15.62	1854....	15.33	1888....	21.99
1719....	15.09	1753....	14.54	1787....	14.92	1821....	15.95	1855....	15.38	1889....	22.09
1720....	15.04	1754....	14.48	1788....	14.65	1822....	15.80	1856....	15.38	1890....	19.76

XXXV.—PRODUCT OF GOLD AND SILVER IN THE UNITED STATES FROM 1792-1844,  
AND ANNUALLY SINCE.

[The estimate for 1792-1873 is by R. W. Raymond, Commissioner, and since by the Director of the Mint.]

Years.	Gold.	Silver.	Total.
April 2, 1792—July 31, 1834.....	\$14,000,000	Insignificant.	\$14,000,000
July 31, 1834—December 31, 1844.....	7,500,000	\$250,000	7,750,000
1845.....	1,008,327	50,000	1,058,327
1846.....	1,139,357	50,000	1,189,357
1847.....	889,085	50,000	939,085
1848.....	10,000,000	50,000	10,050,000
1849.....	40,000,000	50,000	40,050,000
1850.....	50,000,000	50,000	50,050,000
1851.....	55,000,000	50,000	55,050,000
1852.....	60,000,000	50,000	60,050,000
1853.....	65,000,000	50,000	65,050,000
1854.....	60,000,000	50,000	60,050,000
1855.....	55,000,000	50,000	55,050,000
1856.....	55,000,000	50,000	55,050,000
1857.....	55,000,000	50,000	55,050,000
1858.....	50,000,000	500,000	50,500,000
1859.....	50,000,000	100,000	50,100,000
1860.....	46,000,000	150,000	46,150,000
1861.....	43,000,000	2,000,000	45,000,000
1862.....	39,200,000	4,500,000	43,700,000
1863.....	40,000,000	8,500,000	48,500,000
1864.....	46,100,000	11,000,000	57,100,000
1865.....	53,225,000	11,250,000	64,475,000
1866.....	53,500,000	10,000,000	63,500,000
1867.....	51,725,000	13,500,000	65,225,000
1868.....	48,000,000	12,000,000	60,000,000
1869.....	49,500,000	12,000,000	61,500,000
1870.....	50,000,000	16,000,000	66,000,000
1871.....	43,500,000	23,000,000	66,500,000
1872.....	36,000,000	28,750,000	64,750,000
1873.....	36,000,000	35,750,000	71,750,000
1874.....	33,500,000	37,300,000	70,800,000
1875.....	33,400,000	31,700,000	65,100,000
1876.....	39,900,000	38,800,000	78,700,000
1877.....	46,900,000	39,800,000	86,700,000
1878.....	51,200,000	45,200,000	96,400,000
1879.....	38,900,000	40,800,000	79,700,000
1880.....	36,000,000	39,200,000	75,200,000
1881.....	34,700,000	43,000,000	77,700,000
1882.....	32,500,000	46,800,000	79,300,000
1883.....	30,000,000	46,200,000	76,200,000
1884.....	30,800,000	48,800,000	79,600,000
1885.....	31,800,000	51,600,000	83,400,000
1886.....	35,000,000	51,000,000	86,000,000
1887.....	33,000,000	53,350,000	86,350,000
1888.....	33,175,000	59,195,000	92,370,000
1889.....	32,800,000	64,646,000	97,446,000
1890.....	32,845,000	70,464,000	103,309,000
Total.....	1,871,706,769	997,755,000	2,869,461,769

## REPORT ON THE FINANCES.

## XXXVI.—COINAGES OF NATIONS.

[Calendar years 1888, 1889, and 1890.]

Countries.	1888.	
	Gold.	Silver.
United States.....	\$31,380,808	\$33,025,606
Mexico .....	300,480	26,658,964
Great Britain.....	9,893,375	3,681,886
Australasia.....	24,415,230	
India* .....	108,216	36,297,132
Canada .....		247,174
France .....	106,949	1,112,379
Cochin China.....		1,100,518
Italy .....	469,750	
Switzerland .....	16,984	
Spain.....		4,436,804
Portugal.....	102,600	1,533,600
Netherlands .....	143,051	
Germany .....	34,340,722	989,127
Austria-Hungary†.....	2,747,693	5,516,190
Norway.....		53,600
Sweden .....		16,714
Denmark .....		62,483
Russia‡.....	20,460,491	1,163,126
Turkey .....	66,000	74,448
Egypt.....	257,154	8,483
Japan .....	974,335	10,222,108
Chili .....	42,170	122,375
Argentine Republic .....	8,316,325	
Peru .....		3,258,000
Colombia .....		600,443
Venezuela .....	660,500	272,000
Brazil .....	26,082	883,555
Straits Settlements .....		244,000
Ecuador .....		473,177
Hong Kong .....		1,105,000
Bolivia .....		1,763,452
Total .....	134,828,855	134,922,344

\*Rupee calculated at coining rate, \$0.4737.

†Silver florin calculated at coining rate, \$0.482.

‡Silver rouble calculated at coining rate, \$0.7718.



## XXXVI.—COINAGES OF NATIONS—Continued.

Countries.	1889.		1890.	
	Gold.	Silver.	Gold.	Silver.
United States.....	\$21, 413, 931	\$35, 496, 683	\$20, 467, 182	\$39, 202, 908
Mexico.....	319, 907	25, 294, 726	284, 859	24, 081, 192
Great Britain.....	36, 502, 536	10, 827, 602	37, 375, 479	8, 332, 232
Australasia.....	29, 325, 529	.....	25, 702, 600	.....
India*.....	110, 328	37, 937, 814	.....	57, 931, 323
Canada.....	.....	16, 585	.....	38, 000
France.....	3, 373, 215	71	3, 976, 340	.....
Cochin China.....	.....	1, 302, 581	.....	.....
Italy.....	.....	60, 208	263, 329	1, 091
Switzerland.....	386, 000	217, 125	482, 500	279, 850
Spain.....	3, 378, 631	4, 716, 029	9, 049, 569	1, 479, 152
Portugal.....	96, 120	680, 400	407, 160	540, 000
Netherlands.....	823, 943	132, 660	.....	198, 990
Germany.....	48, 166, 245	177, 079	23, 835, 512	.....
Austria-Hungary †.....	3, 294, 987	4, 528, 259	2, 818, 750	3, 857, 118
Norway.....	.....	53, 600	.....	120, 600
Sweden.....	1, 080, 040	142, 253	833, 432	253, 867
Denmark.....	.....	27, 607	547, 931	.....
Russia §.....	18, 855, 097	1, 153, 651	21, 726, 239	1, 614, 422
Turkey.....	.....	.....	44, 840	.....
Siam.....	.....	1, 446, 626	.....	.....
Japan.....	1, 775, 010	9, 516, 359	1, 194, 050	7, 296, 645
Hayti.....	.....	.....	.....	300, 000
Peru.....	.....	2, 842, 531	.....	2, 842, 530
Colombia.....	.....	216, 136	.....	.....
Straits Settlements.....	.....	300, 000	.....	.....
Hong-Kong.....	.....	1, 100, 000	.....	430, 000
Costa Rica.....	.....	258, 010	.....	.....
Great Comoro.....	.....	.....	.....	1, 978
French Colonies.....	.....	.....	.....	6, 436
Eritrea (Italian colony).....	.....	.....	.....	567, 814
British Africa.....	.....	.....	.....	28, 951
Total.....	168, 901, 519	138, 444, 595	149, 009, 772	149, 405, 099

\* Rupee calculated at coining rate, \$0.4737.

† Fiscal year.

‡ Silver florin calculated at coining rate, \$0.482.

§ Silver rouble calculated at coining rate, \$0.7713.

## XXXVII.—WORLD'S PRODUCTION OF GOLD AND

[Kilogram of gold, \$664.60. Kilogram of silver, \$41.56.]

Countries.	1888.			
	Gold.		Silver.	
	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
United States .....	49,917	33,175,000	1,424,326	59,195,000
Australasia .....	42,974	28,560,660	120,308	<sup>a</sup> 5,000,000
Mexico .....	1,465	974,000	995,500	41,373,000
European countries:				
Russia .....	32,052	21,302,000	14,523	604,000
Germany .....	1,792	1,190,963	32,051	1,332,022
Austria-Hungary .....	1,820	1,209,572	52,128	2,166,440
Sweden .....	76	50,000	4,648	193,000
Norway .....			<sup>b</sup> 5,147	214,000
Italy .....	148	98,000	35	1,454
Spain .....			51,502	2,140,400
Turkey .....	<sup>d</sup> 10	7,000	<sup>d</sup> 1,323	55,000
France .....			49,396	2,053,000
Great Britain .....	220	146,000	9,047	376,000
Dominion of Canada .....	1,673	1,111,959	9,264	385,000
South American countries:				
Argentine Republic .....	47	31,000	10,226	425,000
Colombia .....	4,514	3,000,000	24,061	1,000,000
Bolivia .....	90	59,800	230,460	9,578,000
Chili .....	2,353	1,962,430	185,851	7,723,957
Brazil .....	670	445,300		
Venezuela .....	2,130	1,415,598		
Guiana (British) .....	450	299,070		
Guiana (Dutch) .....	487	324,000		
Peru .....	158	105,000	75,263	3,128,000
Central American States .....	226	<sup>e</sup> 150,000	48,123	<sup>e</sup> 2,000,000
Japan .....	<sup>b</sup> 606	403,000	<sup>b</sup> 42,424	1,763,140
Africa .....	771	4,500,000		
China .....	<sup>c</sup> 13,542	9,000,000		
India (British) .....	1,018	676,563		
Total .....	159,809	110,196,915	3,385,606	140,706,413

<sup>a</sup> Estimate of the Bureau of the Mint.<sup>b</sup> Estimated the same as officially communicated for 1889.<sup>c</sup> Estimated the same as officially communicated for 1888.<sup>d</sup> Estimated the same as officially communicated for 1886.<sup>e</sup> Estimated the same as officially communicated for 1890.<sup>f</sup> "Jaarcijfers over 1888 en vorige jaaren," No. 8, page 115.

## SILVER, CALENDAR YEAR 1888, 1889, and 1890.

Coining rate in United States silver dollars.]

1889.				1890.			
Gold.		Silver.		Gold.		Silver.	
<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>	<i>Kilos.</i>	<i>Dollars.</i>
49,353	32,800,000	1,555,486	64,646,000	49,421	32,845,000	1,695,500	70,465,000
49,784	33,086,700	144,369	* 6,000,000	45,767	30,416,500	312,033	12,968,080
1,053	700,000	1,335,828	55,517,000	1,154	767,000	1,203,080	50,000,000
34,867	23,173,000	14,389	598,000	31,841	21,161,700	13,667	568,000
1,958	1,301,286	32,040	1,331,576	1,851	1,230,000	36,092	1,500,000
2,198	1,461,000	52,651	2,188,000	2,104	1,398,500	50,613	2,103,500
74	48,900	4,267	177,400	88	58,500	4,181	173,760
		5,147	214,000			5,539	230,200
c 148	98,000	e 35	1,454	c 148	98,000	e 35	1,454
		e 51,502	2,140,400			e 51,502	2,140,400
d 10	7,000	d 1,323	55,000	d 10	7,000	d 1,323	55,000
400	266,000	80,942	3,363,950	b 400	266,000	b 80,942	3,363,950
97	64,370	9,522	395,734	50	33,000	6,794	282,375
2,250	1,495,000	11,925	495,600	b 2,250	1,495,000	b 11,925	495,600
e 123	82,000	* 14,681	610,150	123	82,000	14,681	610,150
5,161	3,430,000	14,725	612,000	5,560	3,695,000	17,685	735,000
e 90	59,800	e 230,460	9,578,000	e 90	59,800	e 230,460	9,578,000
2,162	1,436,600	123,695	5,140,764	b 2,162	1,436,600	b 123,695	5,140,764
670	e 445,300			e 670	445,300		
2,765	1,838,000			1,742	1,158,000		
882	586,177			1,693	1,125,000		
487	324,000			814	541,000		
140	93,044	68,575	2,850,000	104	69,000	65,791	2,731,300
226	* 150,000	48,123	* 2,000,000	* 226	150,000	* 48,123	2,000,000
b 606	403,000	b 42,424	1,763,140	382	254,000	36,855	1,531,700
12,920	8,586,632			14,877	9,887,000		
13,542	* 9,000,000			18,020	5,330,000		
o 2,261	1,502,660			3,009	2,000,000		
1,844,227	122,438,469	3,842,109	159,678,168	174,556	116,008,900	4,010,516	166,677,233

\* Rough estimates, based on exports.

b Product of private mines in 1888; Government mines in 1889.

c Product of Imperial household mines in 1890; private mines in 1888.

d Imports of gold into Great Britain and British India from China.

e Imports of gold bullion from China into London and India.

## REPORT ON THE FINANCES.

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1793 to 1795		\$27,950	\$43,535			
1796		60,800	16,995		\$165.00	
1797		91,770	32,030		4,399.00	
1798		79,740	124,335		1,535.00	
1799		174,830	37,255		1,200.00	
1800		259,650	58,110			
1801		292,540	130,030			
1802		150,900	265,880		6,530.00	
1803		89,790	167,530		1,057.50	
1804		97,950	152,375		8,317.50	
1805			165,915		4,452.50	
1806			320,465		4,040.00	
1807			420,465		17,030.00	
1808			277,890		6,775.00	
1809			169,375			
1810			501,435			
1811			497,005			
1812			290,435			
1813			477,140			
1814			77,270			
1815			3,175			
1816						
1817						
1818			242,940			
1819			258,615			
1820			1,319,030			
1821			173,205		16,120.00	
1822			88,980			
1823			72,425			
1824			86,700		6,500.00	
1825			145,300		11,085.00	
1826			90,345		1,900.00	
1827			124,565		7,000.00	
1828			140,145			
1829			287,210		8,597.50	
1830			631,755		11,350.00	
1831			702,970		11,300.00	
1832			787,435		11,000.00	
1833			968,150		10,400.00	
1834			3,660,845		293,425.00	
1835			1,857,670		328,505.00	
1836			2,765,735		1,369,965.00	
1837			1,035,605		112,700.00	
1838		72,000	1,432,940		117,575.00	
1839		382,480	590,715		67,552.50	
1840		473,880	686,910		47,147.50	
1841		631,310	79,165			
1842		815,070	137,890		7,057.50	
1843		754,620	3,056,625		251,365.00	

NOTE.—Not susceptible of exact statement by years of actual date of coin, the registry of annual having been invariably completed within the year of the date of coin, as now required.

FROM THEIR ORGANIZATION, BY CALENDAR YEARS.

its organization, 1793, to June 30, 1891.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
	\$204,791.00	\$161,572.00				\$4,320.80	
	72,920.00		\$1,473.50		\$2,213.50	511.50	
	7,776.00	1,959.00	63.00		2,526.10	2,226.35	
	327,536.00				2,755.00		
	423,515.00						
	220,920.00				2,176.00	1,200.00	
	54,454.00	15,144.50			3,464.00	1,695.50	
	41,650.00	14,945.00			1,097.50	650.50	
	66,064.00	15,857.50			3,304.00	1,892.50	
	19,570.00	78,259.50	1,684.50		826.50		
	321.00	105,861.00	30,348.50		12,078.00	780.00	
		419,788.00	51,531.00				
		525,788.00	55,160.75		16,500.00		
		684,300.00					
		702,905.00			4,471.00		
		638,138.00			635.50		
		601,822.00			6,518.00		
		814,029.50					
		620,951.50					
		519,537.50			42,150.00		
			17,308.00				
		23,575.00	5,000.75				
		607,783.50					
		980,161.00	90,293.50				
	1,104,000.00		36,000.00				
		375,561.00	31,861.00		94,258.70		
		652,898.50	54,212.75		118,651.20		
		779,786.50	16,020.00		10,000.00		
		847,100.00	4,450.00		44,000.00		
	1,752,477.00						
	1,471,583.00		42,000.00		51,000.00		
	2,002,090.00						
	2,746,700.00		1,000.00		121,500.00		
	1,537,600.00		25,500.00		12,500.00		
	1,856,078.00				77,000.00	61,500.00	
	2,382,400.00				51,000.00	62,000.00	
	2,936,830.00		99,500.00		77,135.00	62,135.00	
	2,398,500.00		80,000.00		62,250.00	48,250.00	
	2,603,000.00		39,000.00		48,500.00	68,500.00	
	3,206,002.00		71,500.00		63,500.00	74,000.00	
	2,676,003.00		488,000.00		141,000.00	138,000.00	
	1,000.00	3,273,100.00	118,000.00		119,000.00	95,000.00	
		1,814,910.00	63,100.00		104,200.00	113,800.00	
		1,773,000.00	208,000.00		199,250.00	112,750.00	
	300.00	1,667,280.00	122,786.50		105,311.50	53,457.50	
	61,005.00	717,504.00	47,031.75		135,858.00	67,204.25	
	173,000.00	155,000.00	30,000.00		162,250.00	57,500.00	
	184,618.00	1,006,382.00	22,000.00		188,750.00	40,750.00	
	165,100.00	1,922,000.00	161,400.00		137,000.00	58,250.00	

coinage being of coin delivered by coiners of mints within the given year, and these deliveries not

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1844.....		\$63, 610	\$1, 701, 650		\$16, 960. 00	
1845.....		261, 530	2, 085, 495		227, 627. 50	
1846.....		200, 950	1, 979, 710		53, 995. 00	
1847.....		8, 622, 580	4, 579, 905		74, 535. 00	
1848.....		1, 454, 840	1, 303, 875		22, 215. 00	
1849.....		6, 536, 180	665, 350		58, 235. 00	\$688, 567
1850.....	\$23, 405, 220	2, 914, 510	322, 455		632, 307. 50	481, 953
1851.....	41, 743, 100	1, 763, 280	1, 887, 525		3, 431, 870. 00	3, 317, 671
1852.....	41, 060, 520	2, 631, 060	2, 869, 505		2, 899, 202. 50	2, 045, 351
1853.....	25, 226, 520	2, 012, 530	1, 528, 850		3, 511, 670. 00	4, 076, 051
1854.....	15, 157, 980	542, 500	803, 375	\$415, 854	1, 490, 645. 00	1, 630, 445
1855.....	7, 293, 320	1, 217, 010	585, 490	151, 665	588, 700. 00	758, 269
1856.....	6, 597, 560	604, 900	989, 950	78, 030	960, 600. 00	1, 762, 936
1857.....	8, 787, 500	166, 060	490, 940	62, 673	535, 325. 00	774, 789
1858.....	4, 234, 280	25, 210	75, 680	6, 399	118, 442. 50	117, 995
1859.....	871, 940	160, 930	84, 070	46, 914	98, 610. 00	168, 244
1860.....	11, 553, 400	117, 830	99, 125	21, 465	56, 687. 50	36, 668
1861.....	59, 529, 060	1, 132, 330	3, 199, 750	18, 216	3, 181, 295. 00	527, 499
1862.....	1, 842, 660	109, 950	22, 325	17, 355	280, 882. 50	1, 326, 865
1863.....	2, 855, 800	12, 480	12, 360	15, 117	75. 00	6, 250
1864.....	4, 085, 700	35, 800	21, 100	8, 040	7, 185. 00	5, 950
1865.....	7, 024, 000	40, 050	6, 475	3, 495	3, 862. 50	3, 725
1866.....	13, 975, 500	37, 800	33, 600	12, 090	7, 775. 00	7, 180
1867.....	5, 021, 300	31, 400	34, 600	7, 950	8, 125. 00	5, 250
1868.....	1, 972, 000	106, 550	28, 625	14, 625	9, 062. 50	10, 525
1869.....	3, 503, 100	18, 550	8, 925	7, 575	10, 862. 50	5, 925
1870.....	3, 103, 700	25, 350	20, 175	10, 605	11, 387. 50	6, 335
1871.....	1, 603, 000	17, 800	16, 150	3, 990	13, 375. 00	3, 930
1872.....	5, 037, 600	16, 500	8, 450	6, 090	7, 575. 00	3, 530
1873.....	34, 136, 500	8, 250	562, 525	75	445, 062. 50	125, 125
1874.....	7, 336, 000	531, 600	17, 540	125, 460	9, 850. 00	198, 820
1875.....	5, 914, 800	1, 200	1, 100	60	1, 050. 00	420
1876.....	11, 678, 100	7, 320	7, 385	135	10, 552. 50	3, 245
1877.....	7, 953, 400	8, 170	5, 760	4, 464	4, 130. 00	3, 920
1878.....	10, 872, 900	738, 000	658, 700	246, 972	715, 650. 00	3, 020
1879.....	4, 152, 600	3, 847, 700	1, 509, 750	9, 090	222, 475. 00	3, 030
1880.....	1, 029, 120	16, 448, 760	15, 832, 180	3, 108	7, 490. 00	1, 636
1881.....	45, 200	38, 772, 600	28, 544, 000	1, 650	1, 700. 00	7, 660
1882.....	12, 600	23, 244, 800	12, 572, 800	4, 620	10, 100. 00	5, 040
1883.....	800	2, 087, 400	1, 167, 200	2, 820	4, 900. 00	10, 840
1884.....	1, 420	769, 050	955, 240	3, 318	4, 982. 50	6, 206
1885.....	13, 560	2, 535, 270	3, 007, 530	2, 730	2, 217. 50	12, 205
1886.....	22, 120	2, 361, 600	1, 942, 160	3, 426	10, 220. 00	6, 016
1887.....	2, 420	536, 800	435	18, 430	15, 705. 00	8, 543
1888.....	4, 525, 320	1, 329, 060	91, 480	15, 873	40, 245. 00	16, 080
1889.....	882, 220	44, 850	37, 825	7, 287	44, 120. 00	30, 729
1890.....	1, 519, 900	580, 430	21, 640		22, 032. 50	
Total.....	385, 646, 740	129, 188, 610	118, 053, 550	1, 357, 716	22, 637, 520. 00	18, 223, 438
Jan. 1, 1890, to June 30, 1891.....	8, 500	457, 550	8, 105		8, 857. 50	
Total.....	385, 655, 240	129, 646, 160	118, 061, 655	1, 357, 716	22, 646, 377. 50	18, 223, 438

## FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

its organization, 1793, to June 30, 1891.]

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
	\$20,000	\$883,000.00	\$105,300.00		\$7,250.00	\$21,500.00	
	24,500	294,500.00	230,500.00		175,500.00	78,200.00	
	110,600	1,105,000.00	127,500.00		3,130.00	1,350.00	
	140,750	578,000.00	183,500.00		24,500.00	63,700.00	
	15,000	290,000.00	36,500.00		45,150.00	33,400.00	
	62,600	626,000.00	85,000.00		83,900.00	65,450.00	
	7,500	113,500.00	47,700.00		193,150.00	47,750.00	
	1,300	100,375.00	40,000.00		102,650.00	39,050.00	\$163,422.00
	1,100	38,565.00	44,265.00		153,550.00	50,025.00	559,905.00
	46,110	1,766,354.00	3,813,555.00		1,217,301.00	667,251.00	342,000.00
	33,140	1,491,000.00	3,095,000.00		447,000.00	287,000.00	20,130.00
	26,000	379,750.00	714,250.00		207,500.00	87,500.00	4,170.00
	63,500	469,000.00	1,816,000.00		578,000.00	244,000.00	43,740.00
	94,000	994,000.00	2,411,000.00		558,000.00	364,000.00	31,260.00
		2,113,000.00	1,842,000.00		154,000.00	175,000.00	48,120.00
	256,500	374,000.00	336,000.00		43,000.00	17,000.00	10,950.00
	218,930	151,850.00	201,350.00		60,700.00	39,950.00	8,610.00
	78,500	1,444,200.00	1,213,650.00		192,400.00	164,050.00	14,940.00
	12,090	126,175.00	233,137.50		84,755.00	74,627.50	10,906.50
	27,660	251,830.00	48,015.00		1,446.00	.923.00	643.80
	31,170	189,785.00	23,517.50		3,907.00	23.50	14.10
	47,000	255,950.00	14,825.00		1,050.00	675.00	255.00
	49,625	372,812.50	4,381.25		872.50	536.25	681.75
	60,325	212,182.50	5,156.25		662.50	431.25	138.75
	182,700	189,100.00	7,500.00		46,625.00	4,295.00	123.00
	424,300	397,950.00	4,150.00		25,660.00	10,430.00	153.00
	433,000	300,450.00	21,850.00		47,150.00	26,830.00	120.00
	1,115,760	582,680.00	42,808.00		75,361.00	74,443.00	127.80
	1,106,450	440,775.00	45,737.50		239,645.00	147,397.50	58.50
\$397,500	293,600	1,308,750.00	371,075.00		394,710.00	35,630.00	18.00
987,800		1,180,150.00	117,975.00		294,070.00		
218,900		3,013,750.00	1,073,375.00	\$7,940	1,035,070.00		
456,150		4,209,575.00	4,454,287.50	3,180	1,146,115.00		
3,039,710		4,152,255.00	2,727,927.50	102	731,051.00		
900	10,509,550	689,200.00	565,200.00	120	167,880.00		
1,541	14,807,100	2,950.00	3,675.00		1,510.00		
1,987	12,601,355	4,877.50	3,738.75		3,735.50		
960	9,163,975	5,487.50	3,243.75		2,497.50		
1,097	11,101,100	2,750.00	4,075.00		391,110.00		
979	12,291,039	4,519.50	3,859.75		767,571.20		
	14,070,875	2,637.50	2,218.75		336,638.00		
	17,787,767	3,065.00	3,632.50		253,342.70		
	19,963,886	2,943.00	1,471.50		637,757.00		
	20,290,710	2,855.00	2,677.50		1,128,393.90		
	19,183,833	6,416.50	2,708.25		549,648.70		
	21,726,811	6,355.50	3,177.75		738,071.10		
	16,802,590	6,295.00	20,147.50		991,154.10		
5,107,524	207,308,841	82,326,758.50	28,172,839.50	11,342	16,558,770.20	3,948,791.90	1,260,487.20
	7,150,350	76,575.00	195,087.50		633,035.00		
5,107,524	214,459,191	82,403,333.50	28,347,927.00	11,342	17,191,805.20	3,948,791.90	1,260,487.20

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793-1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
1804.....			
1805.....			
1806.....			
1807.....			
1808.....			
1809.....			
1810.....			
1811.....			
1812.....			
1813.....			
1814.....			
1815.....			
1816.....			
1817.....			
1818.....			
1819.....			
1820.....			
1821.....			
1822.....			
1823.....			
1824.....			
1825.....			
1826.....			
1827.....			
1828.....			
1829.....			
1830.....			
1831.....			
1832.....			
1833.....			
1834.....			
1835.....			
1836.....			
1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			



## FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

its organization, 1793, to June 30, 1891.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	77,118.50	10,324.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.79
9,797.00		205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37		422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	5,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00		290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00		477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30		77,270.00	561,687.50	3,578.30	642,535.80
		3,175.00	17,308.00		20,483.00
28,209.82			28,575.75	28,209.82	56,785.57
39,484.00			607,783.50	39,484.00	647,267.50
31,670.00		242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00		258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50		1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00		189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39		88,980.00	805,806.50	20,723.39	915,509.89
		72,425.00	895,550.00		967,975.00
42,620.00		93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32		131,565.00	2,869,200.00	23,577.32	3,024,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00		643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00		798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00		1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00		1,622,515.00	2,293,000.00	63,702.00	3,979,217.00
31,286.61		1,040,747.50	1,949,135.50	31,286.61	3,021,169.61
24,627.00		1,207,437.50	1,028,603.00	24,627.00	2,260,667.50
15,973.67		710,475.00	577,750.00	15,973.67	1,304,198.67
23,833.90		960,017.50	1,442,500.00	23,833.90	2,426,351.40
24,283.20		4,062,010.00	2,443,750.00	24,283.20	6,530,043.20

## REPORT ON THE FINANCES.

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Philadelphia from

Calendar year.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
1889.....	794,068.05	646.83	
1890.....	812,963.60		
Total.....	11,187,864.55	941,349.48	912,020.00
January 1, 1891, to June 30, 1891.....	333,370.00		
Total.....	11,521,234.55	941,349.48	912,020.00

# DIRECTOR OF THE MINT.

301

## FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

its organization, 1793, to June 30, 1891.]

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52	.....	\$1,782,220.00	\$1,037,050.00	\$23,987.52	\$2,843,257.42
38,948.04	.....	2,574,652.50	803,200.00	38,948.04	3,416,800.54
41,208.00	.....	2,234,655.00	1,347,580.00	41,208.00	3,623,443.00
61,836.69	.....	13,277,020.00	990,450.00	61,836.69	14,329,306.69
64,157.99	.....	2,780,930.00	420,050.00	64,157.99	3,265,137.99
41,785.00	\$199.32	7,948,332.00	922,950.00	41,984.32	8,913,266.32
44,268.44	199.06	27,756,445.50	409,600.00	44,467.50	28,210,513.00
98,897.07	738.36	52,143,446.00	446,797.00	99,635.43	52,689,878.43
50,630.94	.....	51,505,638.50	847,410.00	50,630.94	52,403,679.44
66,411.81	648.47	36,355,621.00	7,852,571.00	67,059.78	44,275,251.78
42,361.56	276.79	20,049,799.00	5,373,270.00	42,638.35	25,465,707.35
15,748.29	282.50	10,594,454.00	1,419,170.00	16,030.79	12,029,654.79
26,904.63	202.15	10,993,976.00	3,214,240.00	27,106.78	14,235,322.78
177,834.56	175.90	10,817,287.00	4,452,260.00	178,010.46	15,447,557.46
246,000.00	.....	4,578,006.50	4,332,120.00	246,000.00	9,156,126.50
364,000.00	.....	1,430,708.00	1,037,450.00	364,000.00	2,832,158.00
205,660.00	.....	11,885,175.50	681,390.00	205,660.00	12,772,225.50
101,000.00	.....	67,588,150.00	3,107,740.00	101,000.00	70,796,890.00
280,750.00	.....	3,600,037.50	541,691.50	280,750.00	4,422,479.00
498,400.00	.....	2,902,082.00	330,517.80	498,400.00	3,730,999.80
529,737.14	.....	4,163,775.00	248,417.10	926,687.14	5,338,879.24
354,292.86	.....	7,081,607.50	319,755.00	968,552.86	8,369,915.36
98,265.00	.....	14,073,945.00	428,909.25	1,042,960.00	15,545,814.25
98,210.00	.....	5,108,625.00	278,876.25	1,819,910.00	7,207,411.25
102,665.00	.....	2,141,387.50	430,343.00	1,697,150.00	4,268,880.50
64,200.00	.....	3,554,937.50	862,643.00	963,000.00	5,380,580.50
52,750.00	.....	3,177,552.50	329,400.00	350,325.00	4,357,277.50
39,295.00	.....	1,658,245.00	1,891,179.80	99,890.00	3,649,314.80
40,420.00	.....	5,079,745.00	1,980,063.50	369,380.00	7,429,188.50
116,765.00	.....	35,337,537.50	2,801,283.00	379,455.00	38,518,275.50
141,875.00	.....	8,219,270.00	2,579,995.00	342,475.00	11,141,740.00
135,280.90	.....	5,918,630.00	5,349,035.00	246,970.00	11,514,635.00
79,440.00	.....	11,706,737.50	10,269,307.50	210,800.00	22,186,845.00
8,525.00	.....	7,979,844.00	10,631,045.50	8,525.00	18,639,414.50
57,998.50	.....	13,235,242.00	11,932,850.00	58,186.50	25,226,278.50
162,312.00	.....	9,744,645.00	14,816,776.00	165,003.00	24,726,424.00
389,649.55	.....	33,322,294.00	12,615,693.75	391,395.95	46,329,383.70
392,115.75	.....	67,372,810.00	9,176,163.75	428,151.75	76,977,125.50
385,811.00	.....	35,849,960.00	11,500,132.00	960,400.00	48,310,492.00
455,981.09	.....	3,273,960.00	13,067,968.45	1,604,770.41	17,946,698.86
232,617.42	.....	1,740,216.50	14,412,369.25	796,483.78	16,949,069.53
117,653.84	.....	5,576,512.50	18,047,807.20	191,622.04	23,815,941.74
176,542.90	.....	4,345,542.00	20,606,057.50	343,186.10	25,294,785.60
452,264.83	.....	582,383.00	21,424,636.40	1,215,686.26	23,222,705.66
374,944.14	.....	6,018,958.00	19,742,606.45	912,200.78	26,673,765.23
488,693.61	.....	1,047,031.00	22,474,415.35	1,283,408.49	24,804,854.84
571,828.54	.....	2,144,002.50	17,820,186.60	1,384,792.14	21,348,981.24
9,553,340.61	39,926.11	675,107,574.00	344,695,354.30	22,634,500.75	1,042,437,429.05
180,514.00	.....	483,012.50	8,035,047.50	513,884.00	9,031,944.00
9,733,854.61	39,926.11	675,590,586.50	352,730,401.80	23,148,384.75	1,051,469,373.05

## REPORT ON THE FINANCES.

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at New Orleans from its organization, 1838, to

Calendar years.	GOLD.						SILVER.
	Double-eagles.	Eagles.	Half-eagles.	Three dollars.	Quarter-eagles.	Dollars.	Dollars.
1838.....							
1839.....					\$44,452.50		
1840.....			\$152,000		65,500.00		
1841.....		\$25,000	41,750		18,450.00		
1842.....		274,000	82,000		49,500.00		
1843.....		1,751,620	505,375		920,005.00		
1844.....		1,187,000	1,823,000				
1845.....		475,000	205,000				
1846.....		817,800	290,000		\$65,000.00		\$59,000
1847.....		5,715,000	60,000		310,000.00		
1848.....		358,500					
1849.....		239,000				215,000	
1850.....	\$2,820,000	575,000			210,000.00	14,000	40,000
1851.....	6,300,000	2,630,000	205,000		370,000.00	290,000	
1852.....	3,800,000	180,000			350,000.00	140,000	
1853.....	1,420,000	510,000				290,000	
1854.....	65,000	525,000	230,000	\$72,000	382,500.00		
1855.....	160,000	180,000	55,500			55,000	
1856.....	45,000	145,000	50,000		52,750.00		
1857.....	600,000	55,000	65,000		85,000.00		
1858.....	705,000	200,000					
1859.....	182,000	23,000					360,000
1860.....	132,000	111,000					515,000
1861*.....	100,000						
1879.....	46,500	15,000					2,887,000
1880.....		92,000					5,305,000
1881.....		83,500					5,708,000
1882.....		108,200					6,090,000
1883.....		8,000					8,725,000
1884.....							9,730,000
1885.....							9,185,000
1886.....							10,710,000
1887.....							11,550,000
1888.....		213,350					12,150,000
1889.....							11,875,000
1890.....							10,701,000
Total.....	16,375,500	16,496,970	3,764,625	72,000	3,023,157.50	1,004,000	105,590,000
January 1, 1891, to June 30, 1891.....							4,619,913
Total.....	16,375,500	16,496,970	3,764,625	72,000	3,023,157.50	1,004,000	110,209,913

\*No coinage from 1862 to 1878, inclusive.

## FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

its suspension, 1861, and from its reopening, 1879, to June 30, 1891.]

SILVER—continued.					Total gold.	Total silver.	Total value.
Half dollars.	Quarter dollars.	Dimes.	Half dimes.	Three cents.			
		\$40, 243. 40				\$40, 243. 40	\$40, 243. 40
\$81, 488		124, 327. 20	\$54, 827. 50		\$44, 452. 50	260, 642. 70	305, 095. 20
427, 550	\$106, 300	117, 500. 00	46, 750. 00		217, 500. 00	698, 100. 00	915, 600. 00
200, 500	113, 000	200, 750. 00	40, 750. 00		85, 200. 00	555, 000. 00	640, 200. 00
478, 500	192, 250	202, 000. 00	17, 500. 00		405, 500. 00	890, 250. 00	1, 295, 750. 00
1, 134, 000	242, 000	15, 000. 00			3, 177, 000. 00	1, 391, 000. 00	4, 568, 000. 00
1, 002, 500	185, 000		11, 000. 00		3, 010, 000. 00	1, 198, 500. 00	4, 208, 500. 00
1, 047, 000		23, 000. 00			680, 000. 00	1, 070, 000. 00	1, 750, 000. 00
1, 152, 000					1, 272, 800. 00	1, 211, 000. 00	2, 483, 800. 00
1, 292, 000	92, 000				6, 085, 000. 00	1, 384, 000. 00	7, 469, 000. 00
1, 590, 000			30, 000. 00		358, 500. 00	1, 620, 000. 00	1, 978, 500. 00
1, 155, 000		30, 000. 00	7, 000. 00		454, 000. 00	1, 192, 000. 00	1, 646, 000. 00
1, 228, 000	103, 000	51, 000. 00	34, 500. 00		3, 619, 000. 00	1, 456, 500. 00	5, 075, 500. 00
201, 000	22, 000	40, 000. 00	43, 000. 00	\$21, 600	9, 795, 000. 00	327, 600. 00	10, 122, 600. 00
72, 000	24, 000	43, 000. 00	13, 000. 00		4, 470, 000. 00	152, 000. 00	4, 622, 000. 00
664, 000	333, 000	110, 000. 00	118, 000. 00		2, 220, 000. 00	1, 225, 000. 00	3, 445, 000. 00
2, 620, 000	371, 000	177, 000. 00	78, 000. 00		1, 274, 500. 00	3, 246, 000. 00	4, 520, 500. 00
1, 844, 000	44, 000		30, 000. 00		450, 500. 00	1, 918, 030. 00	2, 368, 500. 00
1, 329, 080	242, 000	118, 000. 00	55, 000. 00		292, 750. 00	1, 744, 000. 00	2, 036, 750. 00
409, 000	295, 000	154, 000. 00	69, 000. 00		805, 000. 00	927, 000. 00	1, 732, 000. 00
3, 647, 000	130, 000	29, 000. 00	83, 000. 00		905, 000. 00	3, 889, 000. 00	4, 794, 000. 00
1, 417, 000	65, 000	48, 000. 00	28, 000. 00		205, 000. 00	1, 918, 000. 00	2, 123, 000. 00
645, 000	97, 000	4, 000. 00	53, 000. 00		243, 000. 00	1, 314, 000. 00	1, 557, 000. 00
165, 000					100, 000. 00	165, 000. 00	265, 000. 00
					61, 500. 00	2, 887, 000. 00	2, 948, 500. 00
					92, 000. 00	5, 305, 000. 00	5, 397, 000. 00
					83, 500. 00	5, 708, 000. 00	5, 791, 500. 00
					108, 200. 00	6, 090, 000. 00	6, 198, 200. 00
					8, 000. 00	8, 725, 000. 00	8, 733, 000. 00
						9, 730, 000. 00	9, 730, 000. 00
						9, 185, 000. 00	9, 185, 000. 00
						10, 710, 000. 00	10, 710, 000. 00
						11, 550, 000. 00	11, 550, 000. 00
					213, 350. 00	12, 150, 000. 00	12, 363, 350. 00
						11, 875, 000. 00	11, 875, 000. 00
						10, 701, 000. 00	10, 701, 000. 00
23, 801, 538	2, 656, 550	1, 526, 820. 60	812, 327. 50	21, 600	40, 736, 252. 50	134, 408, 836. 10	175, 145, 088. 60
						4, 619, 913. 00	4, 619, 913. 00
23, 801, 538	2, 656, 550	1, 526, 820. 60	812, 327. 50	21, 600	40, 736, 252. 50	139, 028, 749. 10	179, 765, 001. 60

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

[Coinage of the mint at Dahlonega, Ga., from its organization, 1838, to its suspension, 1861.]

Calendar year.	Gold.				Total.
	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	
1838.....	\$102,915				\$102,915.00
1839.....	94,695		\$34,185.00		128,880.00
1840.....	114,480		8,830.00		123,310.00
1841.....	152,475		10,410.00		162,885.00
1842.....	298,040		11,607.50		309,647.50
1843.....	492,260		90,522.50		582,782.50
1844.....	444,910		43,330.00		488,240.00
1845.....	453,145		48,650.00		501,795.00
1846.....	401,470		48,257.50		449,727.50
1847.....	322,025		39,460.00		361,485.00
1848.....	237,325		34,427.50		271,752.50
1849.....	195,180		27,362.50	\$21,588	244,130.50
1850.....	219,750		30,370.00	8,382	258,502.00
1851.....	313,550		28,160.00	9,882	351,592.00
1852.....	457,260		10,195.00	6,360	473,815.00
1853.....	448,390		7,945.00	6,583	462,918.00
1854.....	282,065	\$3,360	4,400.00	2,935	292,760.00
1855.....	112,160		2,807.50	1,811	116,778.50
1856.....	98,930		2,185.00	1,460	102,575.00
1857.....	85,230		5,910.00	3,533	94,673.00
1858.....	76,810			3,477	80,287.00
1859.....	51,830		5,610.00	4,952	62,392.00
1860.....	73,175			1,566	74,741.00
1861.....	7,985				7,985.00
Total.....	5,536,055	3,360	494,625.00	72,529	6,106,569.00

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

[Coinage of the mint at Charlotte, N. C., from its organization, 1838, to its suspension, 1861.]

Calendar year.	Gold.			Total value.
	Half eagles.	Quarter eagles.	Dollars.	
1838.....	\$64,565	\$19,770.00		\$84,335.00
1839.....	117,335	45,432.50		162,767.50
1840.....	95,140	32,095.00		127,235.00
1841.....	107,555	25,742.50		133,297.50
1842.....	137,400	16,842.50		154,242.50
1843.....	221,765	65,240.00		287,005.00
1844*.....	118,155	29,055.00		147,210.00
1845.....				
1846.....	64,975	12,020.00		76,995.00
1847.....	420,755	58,065.00		478,820.00
1848.....	322,360	41,970.00		364,330.00
1849.....	324,115	25,550.00	\$11,634	361,299.00
1850.....	317,955	22,870.00	6,966	347,791.00
1851.....	245,880	37,307.50	41,267	324,454.50
1852.....	362,870	24,430.00	9,434	396,734.00
1853.....	327,855		11,515	339,370.00
1854.....	196,455	18,237.50	4	214,696.50
1855.....	198,940	9,192.50	9,803	217,935.50
1856.....	142,285	19,782.50		162,067.50
1857.....	156,800		13,280	170,080.00
1858.....	194,280	22,640.00		216,920.00
1859.....	159,235		5,235	164,470.00
1860.....	74,065	18,672.50		92,737.50
1861.....	34,395			34,395.00
Total.....	4,405,135	544,915.00	109,138	5,059,188.00

\* Mint burned July 27, 1844.

## REPORT ON THE FINANCES.

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at San Francisco]

Calendar year.	GOLD.						SILVER.	
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.	Dollars.	Trade dollars.
1854	\$2,829,360	\$1,238,260	\$1,340		\$615	\$14,632		
1855	17,593,500	90,000	305,000	\$19,800				
1856	23,795,000	680,000	525,500	103,500	177,800	24,600		
1857	19,410,000	260,000	435,000	42,000	170,000	10,000		
1858	16,934,200	118,000	93,000		3,000	10,000		
1859	12,728,900	70,000	66,100		38,000	15,000	\$20,000	
1860	10,899,000	50,000	106,000	21,000	89,000	13,000		
1861	15,360,000	155,000	90,000		60,000			
1862	17,083,460	125,000	47,500		20,000			
1863	19,331,400	100,000	85,000		27,000			
1864	15,873,200	25,000	19,440					
1865	20,850,000	167,000	138,060		58,440			
1866	16,845,000	200,000	219,600		97,400			
1867	18,415,000	90,000	145,000		70,000			
1868	16,750,000	135,000	260,000		85,000			
1869	13,735,000	64,300	155,000		73,750			
1870	19,640,000	80,000	85,000		40,000	3,000		
1871	18,560,000	165,000	125,000		55,000			
1872	15,600,000	173,000	182,000		45,000		9,000	
1873	20,812,000	120,000	155,000		67,500		700	\$703,000
1874	24,280,000	100,000	80,000					2,549,000
1875	24,600,000		45,000		29,000			4,487,000
1876	31,940,000	50,000	20,000		12,500			5,227,000
1877	34,700,000	170,000	133,500		88,500			9,519,000
1878	34,780,000	261,000	723,500		445,000		9,774,000	4,162,000
1879	24,476,000	2,240,000	2,131,000		108,750		9,110,000	
1880	16,720,000	5,062,500	6,744,500				8,900,000	
1881	14,540,000	9,700,000	4,845,000				12,760,000	
1882	22,500,000	1,320,000	4,845,000				9,250,000	
1883	23,780,000	380,000	416,000				6,250,000	
1884	18,320,000	1,242,500	885,000				3,200,000	
1885	13,670,000	2,280,000	6,057,500				1,497,000	
1886		8,260,000	16,340,000				750,000	
1887	5,660,000	8,170,000	9,560,000				1,771,000	
1888	17,192,000	6,487,000	1,469,500				657,000	
1889	15,494,000	4,254,000					700,000	
1890	16,055,000						8,230,373	
Total	671,752,020	54,082,560	57,534,040	186,300	1,861,255	90,232	72,879,073	26,647,000
Jan. 1, 1891, to June 30, 1891	13,240,000						5,020,000	
Total	684,992,020	54,082,560	57,534,040	186,300	1,861,255	90,232	77,899,073	26,647,000



FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

from its organization, 1854, to June 30, 1891.

SILVER.					Total gold.	Total silver.	Total value.
Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.			
					\$4,084,207.00		\$4,084,207.00
\$64,975.00	\$99,100.00				18,008,300.00	\$164,075.00	18,172,375.00
105,500.00	71,500.00		\$7,000.00		25,306,400.00	184,000.00	25,490,400.00
79,000.00	20,500.00				20,327,000.00	99,500.00	20,426,500.00
238,000.00	30,250.00		6,000.00		17,158,200.00	274,250.00	17,432,450.00
283,000.00	20,000.00		6,000.00		12,918,000.00	329,000.00	13,247,000.00
236,000.00	14,000.00		14,000.00		11,178,000.00	264,000.00	11,442,000.00
469,750.00	24,000.00		17,250.00		15,665,000.00	511,000.00	16,176,000.00
676,000.00	16,750.00		18,075.00		17,275,960.00	710,825.00	17,986,785.00
458,000.00			15,750.00	\$5,000.00	19,543,400.00	478,750.00	20,022,150.00
329,000.00	5,000.00		23,000.00	4,500.00	15,917,640.00	361,500.00	16,279,140.00
337,500.00	10,250.00		17,500.00	6,090.00	21,213,500.00	371,250.00	21,584,750.00
527,000.00	7,000.00		13,500.00	6,000.00	17,362,000.00	553,500.00	17,915,500.00
598,000.00	12,000.00		14,000.00	6,000.00	18,720,000.00	630,000.00	19,350,000.00
580,000.00	24,000.00		26,000.00	14,000.00	17,230,000.00	644,000.00	17,874,000.00
328,000.00	19,000.00		45,000.00	11,500.00	14,028,050.00	403,500.00	14,431,550.00
502,000.00			5,000.00		19,848,000.00	507,000.00	20,355,000.00
1,089,000.00	7,725.00		32,000.00	8,050.00	18,905,000.00	1,136,775.00	20,041,775.00
290,000.00	20,750.00		19,000.00	41,850.00	16,000,000.00	380,600.00	16,380,600.00
116,500.00	39,000.00		45,500.00	16,200.00	21,154,500.00	920,900.00	22,075,400.00
197,000.00	98,000.00		24,000.00		24,460,000.00	2,868,000.00	27,328,000.00
1,600,000.00	170,000.00	\$231,000.00	907,000.00		24,674,000.00	7,395,000.00	32,069,000.00
2,264,000.00	2,149,000.00		1,032,000.00		32,022,500.00	10,682,000.00	42,704,500.00
2,678,000.00	2,249,000.00		234,000.00		35,092,000.00	14,680,000.00	49,772,000.00
6,000.00	35,000.00				36,209,500.00	13,977,000.00	50,186,500.00
					28,955,750.00	9,110,000.00	38,065,750.00
					28,527,000.00	8,900,000.00	37,427,000.00
					29,085,000.00	12,760,000.00	41,845,000.00
					28,665,000.00	9,250,000.00	37,915,000.00
					24,576,000.00	6,250,000.00	30,826,000.00
			56,496.90		20,447,500.00	3,256,496.90	23,703,996.90
			4,369.00		22,007,500.00	1,501,369.00	23,508,869.00
			20,652.40		24,600,000.00	770,652.40	25,370,652.40
			445,445.00		23,390,000.00	2,216,445.00	25,606,445.00
	304,000.00		172,000.00		25,148,500.00	1,133,000.00	26,281,500.00
			97,267.80		19,748,000.00	797,267.80	20,545,267.80
			142,307.60		16,055,000.00	8,372,680.60	24,427,680.60
14,052,225.00	5,445,825.00	231,000.00	3,470,113.70	119,100.00	785,506,407.00	122,844,336.70	908,350,743.70
			69,611.60		13,240,000.00	5,089,611.60	18,329,611.60
14,052,225.00	5,445,825.00	231,000.00	3,539,725.30	119,100.00	798,746,407.00	127,933,948.30	926,680,355.30

## REPORT ON THE FINANCES.

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

[Coinage of the mint at Carson City]

Calendar years.	GOLD.			SILVER.	
	Double eagles.	Eagles.	Half eagles.	Dollars.	Trade dollars.
1870.....	\$75,780	\$59,080	\$38,375	\$12,462	.....
1871.....	293,740	71,850	103,850	1,376	.....
1872.....	503,000	55,000	84,900	3,150	.....
1873.....	448,200	45,430	37,080	2,300	\$124,500
1874.....	2,301,700	165,670	105,990	.....	1,373,200
1875.....	2,223,020	77,150	50,140	.....	1,573,700
1876.....	2,768,820	46,960	34,435	.....	509,000
1877.....	851,300	33,320	43,400	.....	534,000
1878.....	263,600	32,440	45,270	2,212,000	97,000
1879.....	214,160	17,620	86,405	756,000	.....
1880.....	.....	111,900	255,085	591,000	.....
1881.....	.....	240,150	69,430	296,000	.....
1882.....	782,800	67,640	414,085	1,133,000	.....
1883.....	1,199,240	120,000	64,790	1,204,000	.....
1884.....	1,622,780	99,250	82,010	1,136,000	.....
1885.....	189,000	.....	.....	228,000	.....
1886*.....	.....	.....	.....	.....	.....
1887*.....	.....	.....	.....	.....	.....
1888*.....	.....	.....	.....	.....	.....
1889†.....	618,900	.....	.....	350,000	.....
1890.....	1,824,180	175,000	269,000	2,309,041	.....
Total.....	16,270,220	1,420,460	1,793,245	10,234,329	4,211,400
January 1, 1891, to June 30, 1891.....	.....	527,320	610,000	888,000	.....
Total.....	16,270,220	1,947,780	2,403,245	11,122,329	4,211,400

\* Coinage suspended.

## FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

from its organization, 1870, to June 30, 1891.]

SILVER.				Total gold.	Total silver.	Total value.
Half dollars.	Quarter-dollars.	Twenty cents.	Dimes.			
\$27,308.50	\$2,085.00	.....	.....	\$173,235	\$41,855.50	\$215,090.50
69,975.00	2,722.50	.....	\$2,010.00	469,440	76,083.50	545,523.50
136,000.00	2,275.00	.....	2,400.00	732,900	143,825.00	876,725.00
168,530.00	4,115.50	.....	3,119.10	530,710	302,564.60	833,274.60
29,500.00	.....	.....	1,081.70	2,575,360	1,403,781.70	3,979,141.70
504,000.00	35,000.00	\$26,658	464,500.00	2,359,310	2,603,858.00	4,963,168.00
978,000.00	1,236,000.00	2,000	827,000.00	2,850,215	3,552,000.00	6,402,215.00
710,000.00	1,048,000.00	.....	770,000.00	928,020	3,062,000.00	3,990,020.00
31,000.00	249,000.00	.....	20,000.00	341,310	2,609,000.00	2,950,310.00
.....	.....	.....	.....	318,185	756,000.00	1,074,185.00
.....	.....	.....	.....	366,985	591,000.00	957,985.00
.....	.....	.....	.....	309,580	296,000.00	605,580.00
.....	.....	.....	.....	1,264,525	1,133,000.00	2,397,525.00
.....	.....	.....	.....	1,384,030	1,204,000.00	2,588,030.00
.....	.....	.....	.....	1,804,040	1,136,000.00	2,940,040.00
.....	.....	.....	.....	189,000	228,000.00	417,000.00
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	618,900	350,000.00	968,900.00
.....	.....	.....	.....	2,268,180	2,309,041.00	4,577,221.00
2,654,313.50	2,579,198.00	28,658	2,090,110.80	19,483,925	21,798,009.30	41,281,934.30
.....	.....	.....	.....	1,137,320	888,000.00	2,025,320.00
2,654,313.50	2,579,198.00	28,658	2,090,110.80	20,621,245	22,686,009.30	43,307,254.30

†Operations resumed October 1, 1889.

## REPORT ON THE FINANCES.

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

## RECAPITULATION.

Calendar years.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1793-1795.....		\$27,950	\$43,535			
1796.....		60,800	16,995		\$165.00	
1797.....		91,770	32,030		4,390.00	
1798.....		79,740	124,335		1,535.00	
1799.....		174,830	37,255		1,200.00	
1800.....		259,650	58,110			
1801.....		292,540	130,030			
1802.....		150,900	265,880		6,530.00	
1803.....		89,790	167,530		1,057.50	
1804.....		97,950	152,375		8,317.50	
1805.....			165,915		4,452.50	
1806.....			320,465		4,040.00	
1807.....			420,465		17,030.00	
1808.....			277,890		6,775.00	
1809.....			169,375			
1810.....			501,435			
1811.....			497,905			
1812.....			290,435			
1813.....			477,140			
1814.....			77,270			
1815.....			3,175			
1816.....						
1817.....						
1818.....			242,940			
1819.....			258,615			
1820.....			1,319,030			
1821.....			173,205		16,120.00	
1822.....			88,980			
1823.....			72,425			
1824.....			86,700		6,500.00	
1825.....			145,300		11,085.00	
1826.....			90,345		1,900.00	
1827.....			124,565		7,000.00	
1828.....			140,145			
1829.....			287,210		8,507.50	
1830.....			631,755		11,350.00	
1831.....			702,970		11,300.00	
1832.....			787,435		11,000.00	
1833.....			968,150		10,400.00	
1834.....			3,660,845		293,425.00	
1835.....			1,857,670		328,505.00	
1836.....			2,765,735		1,369,965.00	
1837.....			1,035,605		112,700.00	
1838.....		72,000	1,000,420		137,345.00	
1839.....		382,480	802,745		191,622.50	
1840.....		473,380	1,048,530		153,572.50	
1841.....		656,310	380,945		54,602.50	
1842.....		1,089,070	655,330		85,007.50	
1843.....		2,506,240	4,275,425		1,327,132.50	

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

## RECAPITULATION.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes.	Half dimes.	Three cents.
	\$204,791	\$161,572.00				\$4,320.80	
	72,920		\$1,473.50		\$2,213.50	511.50	
	7,776	1,959.00	63.00		2,526.10	2,226.35	
	327,536				2,755.00		
	423,515						
	220,920				2,176.00	1,200.00	
	54,454	15,144.50			3,404.00	1,695.50	
	41,650	14,945.00			1,097.50	650.50	
	66,064	15,857.50			3,304.00	1,892.50	
	19,570	78,259.50	1,684.50		826.50		
	321	105,861.00	30,348.50		12,078.00	780.00	
		419,788.00	51,531.00				
		525,788.00	55,160.75		16,500.00		
		684,300.00					
		702,905.00			4,471.00		
		638,138.00			635.50		
		601,822.00			6,518.00		
		814,029.50					
		620,951.50					
		519,537.50			42,150.00		
			17,308.00				
		23,575.00	5,000.75				
		607,783.50					
		980,161.00	90,293.50				
		1,104,000.00	36,000.00				
		375,561.00	31,861.00		94,258.70		
		652,898.50	54,212.75		118,651.20		
		779,786.50	16,020.00		10,000.00		
		847,100.00	4,450.00		44,000.00		
		1,752,477.00					
		1,471,583.00	42,000.00		51,000.00		
		2,002,090.00					
		2,746,700.00	1,000.00		121,500.00		
		1,537,000.00	25,500.00		12,500.00		
		1,856,078.00			77,000.00	61,500.00	
		2,382,400.00			51,000.00	62,000.00	
		2,936,830.00	99,500.00		77,135.00	62,135.00	
		2,398,500.00	80,000.00		52,250.00	48,250.00	
		2,603,000.00	39,000.00		48,400.00	68,500.00	
		3,206,002.00	71,500.00		63,500.00	74,000.00	
		2,676,003.00	488,000.00		141,000.00	138,000.00	
	1,000	3,273,100.00	118,000.00		119,000.00	95,000.00	
		1,814,910.00	63,100.00		104,200.00	113,800.00	
		1,773,000.00	208,000.00		239,483.40	112,750.00	
	300	1,748,768.00	122,786.50		229,638.70	108,285.00	
	61,005	1,145,054.00	153,331.75		253,358.00	113,954.25	
	173,000	355,500.00	143,000.00		363,000.00	98,250.00	
	184,618	1,484,882.00	214,250.00		390,750.00	58,250.00	
	165,100	3,056,000.00	403,400.00		152,000.00	58,250.00	

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

## RECAPITULATION.

Calendar year.	GOLD COINAGE.					
	Double eagles.	Eagles.	Half eagles.	Three dollars.	Quarter eagles.	Dollars.
1844.....		\$1,250,610	\$4,087,715		\$89,345.00	
1845.....		736,530	2,743,640		276,277.50	
1846.....		1,018,750	2,736,155		279,272.50	
1847.....		14,337,580	5,382,685		482,060.00	
1848.....		1,813,340	1,863,560		98,612.50	
1849.....		6,775,180	1,184,645		111,147.50	\$936,789
1850.....	\$26,225,220	3,489,510	860,160		895,547.50	511,301
1851.....	48,043,100	4,393,280	2,651,955		3,867,337.50	3,658,820
1852.....	44,860,520	2,811,060	3,689,635		3,283,827.50	2,201,145
1853.....	26,646,520	2,522,530	2,305,095		3,519,615.00	4,384,149
1854.....	18,052,340	2,305,760	1,513,235	\$491,214	1,896,397.50	1,657,016
1855.....	25,046,820	1,487,010	1,257,090	171,465	600,700.00	824,883
1856.....	30,437,560	1,429,900	1,806,665	181,530	1,213,117.50	1,788,996
1857.....	28,797,500	481,060	1,232,970	104,673	796,235.00	801,602
1858.....	21,873,480	343,210	439,770	6,399	144,082.50	131,472
1859.....	13,782,840	253,930	361,235	46,914	142,220.00	193,431
1860.....	22,584,400	278,830	352,365	42,465	164,360.00	51,234
1861.....	74,989,060	1,287,330	3,332,130	18,216	3,241,295.00	527,499
1862.....	18,926,120	234,950	69,825	17,355	300,882.50	1,326,865
1863.....	22,187,200	112,480	97,360	15,117	27,075.00	6,250
1864.....	19,958,900	60,800	40,540	8,040	7,185.00	5,950
1865.....	27,874,000	207,050	144,535	3,495	62,302.50	3,725
1866.....	30,820,500	237,800	253,200	12,090	105,175.00	7,180
1867.....	23,436,300	121,400	179,600	7,950	78,125.00	5,250
1868.....	18,722,000	241,550	288,625	14,625	94,062.50	10,525
1869.....	17,238,100	82,850	163,925	7,575	84,612.50	5,925
1870.....	22,819,480	164,430	143,550	10,605	51,387.50	9,335
1871.....	20,456,740	254,650	245,000	3,990	68,375.00	3,930
1872.....	21,230,600	244,500	275,350	6,090	52,575.00	3,530
1873.....	55,456,700	173,680	754,005	75	512,562.50	125,125
1874.....	33,917,700	799,270	203,530	125,460	9,850.00	198,820
1875.....	32,737,820	78,350	105,240	60	30,050.00	420
1876.....	46,386,920	104,280	61,820	135	23,052.50	3,245
1877.....	43,504,700	211,490	182,660	4,464	92,630.00	3,920
1878.....	45,916,500	1,031,440	1,427,470	246,972	1,160,650.00	3,020
1879.....	28,889,260	6,120,320	3,727,155	9,090	331,225.00	3,030
1880.....	17,749,120	21,715,160	22,831,765	3,108	7,490.00	1,636
1881.....	14,585,200	48,796,250	33,458,430	1,650	1,700.00	7,680
1882.....	23,295,400	24,740,640	17,831,885	4,620	10,100.00	5,040
1883.....	24,980,040	2,595,400	1,647,990	2,820	4,900.00	10,840
1884.....	19,944,200	2,110,800	1,922,250	3,318	4,982.50	6,206
1885.....	13,875,560	4,815,270	9,065,030	2,730	2,217.50	12,205
1886.....	22,120	10,621,600	18,282,160	3,426	10,220.00	6,016
1887.....	5,662,420	8,706,800	9,560,435	18,480	15,705.00	8,543
1888.....	21,717,320	8,030,310	1,560,980	15,873	40,245.00	16,080
1889.....	16,995,120	4,298,850	37,825	7,287	44,120.00	30,729
1890.....	19,399,080	755,430	290,640		22,032.50	
Total.....	1,090,044,480	201,188,600	191,086,650	1,619,376	28,561,472.50	19,499,337
January 1, 1891, to June 30, 1891.....	13,248,500	984,870	618,105		8,857.50	
Total.....	1,103,292,980	202,173,470	191,704,755	1,619,376	28,570,330.00	19,499,337

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

## RECAPITULATION.

SILVER COINAGE.							
Trade dollars.	Dollars.	Half dollars.	Quarter dollars.	Twenty cents.	Dimes. °	Half dimes.	Three cents.
.....	\$20,000.	\$1,885,500.00	\$290,300.00	.....	\$7,250.00	\$32,500.00	.....
.....	24,500	1,341,500.00	230,500.00	.....	198,500.00	78,200.00	.....
.....	169,600	2,257,000.00	127,500.00	.....	3,130.00	1,350.00	.....
.....	140,750	1,870,000.00	275,500.00	.....	24,500.00	63,700.00	.....
.....	15,000	1,880,000.00	36,500.00	.....	45,150.00	63,400.00	.....
.....	62,600	1,781,000.00	85,000.00	.....	113,900.00	72,450.00	.....
.....	47,500	1,341,500.00	150,700.00	.....	244,150.00	82,250.00	.....
.....	1,300	301,375.00	62,000.00	.....	142,650.00	82,050.00	\$185,022.00
.....	1,100	110,565.00	68,265.00	.....	196,550.00	63,025.00	559,905.00
.....	46,110	2,430,354.00	4,146,555.00	.....	1,327,301.00	785,251.00	342,000.00
.....	33,140	4,111,000.00	3,466,000.00	.....	624,000.00	365,000.00	20,130.00
.....	26,000	2,288,725.00	857,350.00	.....	207,500.00	117,500.00	4,170.00
.....	63,500	1,903,500.00	2,129,500.00	.....	703,000.00	299,000.00	43,740.00
.....	94,000	1,482,000.00	2,726,500.00	.....	712,000.00	433,000.00	31,260.00
.....	.....	5,998,000.00	2,002,250.00	.....	189,000.00	258,000.00	48,120.00
.....	636,500	2,074,000.00	421,000.00	.....	97,000.00	45,000.00	10,950.00
.....	733,930	1,032,850.00	312,350.00	.....	78,700.00	92,950.00	8,610.00
.....	78,500	2,078,950.00	1,237,650.00	.....	209,650.00	164,050.00	14,940.00
.....	12,090	802,175.00	249,887.50	.....	102,830.00	74,627.50	10,906.50
.....	27,660	709,830.00	48,015.00	.....	17,196.00	5,923.00	643.83
.....	31,170	518,785.00	28,517.50	.....	26,907.00	4,523.50	14.10
.....	47,000	593,450.00	25,075.00	.....	18,550.00	6,675.00	255.00
.....	49,625	899,812.50	11,381.25	.....	14,372.50	6,536.25	681.75
.....	60,325	810,162.50	17,156.25	.....	14,662.50	6,431.25	138.75
.....	182,700	769,100.00	31,500.00	.....	72,625.00	18,295.00	123.00
.....	424,300	725,950.00	23,150.00	.....	70,660.00	21,930.00	153.00
.....	445,462	829,758.50	23,935.00	.....	52,150.00	26,830.00	120.00
.....	1,117,136	1,741,655.00	53,255.50	.....	109,371.00	82,493.00	127.80
.....	1,118,600	866,775.00	68,762.50	.....	261,045.00	189,247.50	58.50
1,225,000	296,600	1,593,780.00	414,190.50	.....	443,329.10	51,830.00	18.00
4,910,000	.....	1,406,650.00	215,975.00	.....	319,151.70	.....	.....
6,279,600	.....	5,117,750.00	1,278,375.00	\$265,598	2,406,570.00	.....	.....
6,192,150	.....	7,451,575.00	7,839,287.50	5,180	3,015,115.00	.....	.....
13,092,710	.....	7,540,255.00	6,024,927.50	102	1,735,051.00	.....	.....
4,259,900	22,495,550	726,200.00	849,200.00	120	187,880.00	.....	.....
1,541	27,560,100	2,950.00	3,675.00	.....	1,510.00	.....	.....
1,987	27,397,355	4,877.50	3,738.75	.....	3,735.50	.....	.....
960	27,927,975	5,487.50	3,243.75	.....	2,497.50	.....	.....
1,097	27,574,100	2,750.00	4,075.00	.....	391,110.00	.....	.....
979	28,470,039	4,519.50	3,859.75	.....	767,571.20	.....	.....
.....	28,136,875	2,637.50	2,218.75	.....	393,134.90	.....	.....
.....	28,697,767	3,065.00	3,632.50	.....	257,711.70	.....	.....
.....	31,423,886	2,943.00	1,471.50	.....	658,409.40	.....	.....
.....	33,611,710	2,855.00	2,677.50	.....	1,573,838.90	.....	.....
.....	31,990,833	6,416.50	306,708.25	.....	721,648.70	.....	.....
.....	34,651,811	6,355.50	3,177.75	.....	835,338.90	.....	.....
.....	38,043,004	6,295.00	20,147.50	.....	1,133,461.70	.....	.....
35,965,924	396,012,243	122,834,835.00	38,854,412.50	271,000	23,645,815.30	4,880,219.40	1,282,087.20
.....	17,678,263	76,575.00	175,087.50	.....	702,646.60	.....	.....
35,965,924	413,690,506	122,911,410.00	39,029,500.00	271,000	24,348,461.90	4,880,219.40	1,282,087.20

XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES  
RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1793-1795.....			
1796.....			
1797.....			
1798.....			
1799.....			
1800.....			
1801.....			
1802.....			
1803.....			
1804.....			
1805.....			
1806.....			
1807.....			
1808.....			
1809.....			
1810.....			
1811.....			
1812.....			
1813.....			
1814.....			
1815.....			
1816.....			
1817.....			
1818.....			
1819.....			
1820.....			
1821.....			
1822.....			
1823.....			
1824.....			
1825.....			
1826.....			
1827.....			
1828.....			
1829.....			
1830.....			
1831.....			
1832.....			
1833.....			
1834.....			
1835.....			
1836.....			
1837.....			
1838.....			
1839.....			
1840.....			
1841.....			
1842.....			
1843.....			



# DIRECTOR OF THE MINT.

315

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

## RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$10,660.33	\$712.67	\$71,485.00	\$370,683.80	\$11,373.00	\$453,541.80
9,747.00	577.40	77,960.00	77,118.50	10,344.40	165,402.90
8,975.10	535.24	128,190.00	14,550.45	9,510.34	152,250.70
9,797.00	.....	205,610.00	330,291.00	9,797.00	545,698.00
9,045.85	60.83	213,285.00	423,515.00	9,106.68	645,906.68
28,221.75	1,057.65	317,760.00	224,296.00	29,279.40	571,335.40
13,628.37	.....	422,570.00	74,758.00	13,628.37	510,956.37
34,351.00	71.83	423,310.00	58,343.00	34,422.83	516,075.83
24,713.53	489.50	258,377.50	87,118.00	25,203.03	370,698.53
7,568.38	4,276.56	258,642.50	100,340.50	12,844.94	371,827.94
9,411.16	4,072.32	170,367.50	149,388.50	13,483.48	333,239.48
3,480.00	1,780.00	324,505.00	471,319.00	5,260.00	801,084.00
7,272.21	2,380.00	437,495.00	597,448.75	9,652.21	1,044,595.96
11,090.00	2,000.00	284,665.00	684,300.00	13,090.00	982,055.00
2,228.67	5,772.86	169,375.00	707,376.00	8,001.53	884,752.53
14,585.00	1,075.00	501,435.00	638,773.50	15,660.00	1,155,868.50
2,180.25	315.70	497,905.00	608,340.00	2,495.95	1,108,740.95
10,755.00	.....	290,435.00	814,029.50	10,755.00	1,115,219.50
4,180.00	.....	477,140.00	620,951.50	4,180.00	1,102,271.50
3,578.30	.....	77,270.00	561,687.50	3,578.30	642,535.80
.....	.....	3,175.00	17,308.00	.....	20,483.00
28,209.82	.....	.....	28,575.75	28,209.82	56,785.57
39,484.00	.....	.....	607,783.50	39,484.00	647,267.50
31,670.00	.....	242,940.00	1,070,454.50	31,670.00	1,345,064.50
26,710.00	.....	258,615.00	1,140,000.00	26,710.00	1,425,325.00
44,075.50	.....	1,319,030.00	501,680.70	44,075.50	1,864,786.20
3,890.00	.....	189,325.00	825,762.45	3,890.00	1,018,977.45
20,723.39	.....	88,980.00	805,806.50	20,723.39	915,509.89
.....	.....	72,425.00	895,550.00	.....	967,975.00
12,620.00	.....	93,200.00	1,752,477.00	12,620.00	1,858,297.00
14,611.00	315.00	156,385.00	1,564,583.00	14,926.00	1,735,894.00
15,174.25	1,170.00	92,245.00	2,002,090.00	16,344.25	2,110,679.25
23,577.32	.....	131,565.00	2,869,200.00	23,577.32	3,024,342.32
22,606.24	3,030.00	140,145.00	1,575,600.00	25,636.24	1,741,381.24
14,145.00	2,435.00	295,717.50	1,994,578.00	16,580.00	2,306,875.50
17,115.00	.....	643,105.00	2,495,400.00	17,115.00	3,155,620.00
33,592.60	11.00	714,270.00	3,175,600.00	33,603.60	3,923,473.60
23,620.00	.....	798,435.00	2,579,000.00	23,620.00	3,401,055.00
27,390.00	770.00	978,550.00	2,759,000.00	28,160.00	3,765,710.00
18,551.00	600.00	3,954,270.00	3,415,002.00	19,151.00	7,388,423.00
38,784.00	705.00	2,186,175.00	3,443,003.00	39,489.00	5,668,667.00
21,110.00	1,990.00	4,135,700.00	3,606,100.00	23,100.00	7,764,900.00
55,583.00	.....	1,148,305.00	2,096,010.00	55,583.00	3,299,898.00
63,702.00	.....	1,809,765.00	2,333,243.40	63,702.00	4,206,710.40
31,286.61	.....	1,376,847.50	2,209,778.20	31,286.61	3,617,912.31
24,627.00	.....	1,675,482.50	1,726,703.00	24,627.00	3,426,812.50
15,973.67	.....	1,091,857.50	1,132,750.00	15,973.67	2,240,581.17
23,833.90	.....	1,829,407.50	2,332,750.00	23,433.90	4,185,991.40
24,283.20	.....	8,108,797.50	3,834,750.00	24,283.20	11,967,830.70

## XXXVIII.—COINAGE OF THE MINTS OF THE UNITED STATES

## RECAPITULATION.

Calendar years.	MINOR COINAGE.		
	Five cents.	Three cents.	Two cents.
1844.....			
1845.....			
1846.....			
1847.....			
1848.....			
1849.....			
1850.....			
1851.....			
1852.....			
1853.....			
1854.....			
1855.....			
1856.....			
1857.....			
1858.....			
1859.....			
1860.....			
1861.....			
1862.....			
1863.....			
1864.....			\$396,950.00
1865.....		\$341,460.00	272,800.00
1866.....	\$737,125.00	144,030.00	63,540.00
1867.....	1,545,475.00	117,450.00	58,775.00
1868.....	1,440,850.00	97,560.00	56,075.00
1869.....	819,750.00	48,120.00	30,930.00
1870.....	240,300.00	40,050.00	17,225.00
1871.....	28,050.00	18,120.00	14,425.00
1872.....	301,800.00	25,860.00	1,300.00
1873.....	227,500.00	35,190.00	
1874.....	176,900.00	23,700.00	
1875.....	104,850.00	6,840.00	
1876.....	126,500.00	4,860.00	
1877.....			
1878.....	117.50	70.50	
1879.....	1,455.00	1,236.00	
1880.....	997.75	748.65	
1881.....	3,618.75	32,417.25	
1882.....	573,830.00	759.00	
1883.....	1,148,471.05	318.27	
1884.....	563,697.10	169.26	
1885.....	73,824.50	143.70	
1886.....	166,514.50	128.70	
1887.....	763,182.60	238.83	
1888.....	536,024.15	1,232.49	
1889.....	794,068.05	646.83	
1890.....	812,963.60		
Total.....	11,187,864.55	941,349.48	912,020.00
January 1, 1891, to June 30, 1891.....	333,370.00		
Total.....	11,521,234.55	941,349.48	912,020.00

NOTE.—Table XXXIX ("Monetary Statistics of Foreign Countries") is omitted for want of space. It will be found in the separate volume of the Director's report.

FROM THEIR ORGANIZATION, BY CALENDAR YEARS—Continued.

## RECAPITULATION.

MINOR COINAGE.		TOTAL COINAGE.			
Cents.	Half cents.	Gold.	Silver.	Minor.	Total.
\$23,987.52		\$5,427,070.00	\$2,235,550.00	\$23,987.52	\$7,687,207.52
38,948.04		3,736,447.50	1,873,200.00	38,948.04	5,668,595.54
41,208.00		4,034,177.50	2,558,580.00	41,208.00	6,633,965.50
61,836.69		20,202,325.00	2,374,450.00	61,836.69	22,638,611.69
64,157.99		3,775,512.50	2,040,050.00	64,157.99	5,879,720.49
41,785.00	\$199.32	9,007,761.50	2,114,950.00	41,984.32	11,164,695.82
44,268.44	199.06	31,981,738.30	1,866,100.00	44,467.50	33,892,306.00
98,897.07	738.36	62,614,492.50	774,397.00	99,635.43	63,488,524.93
50,630.94		56,846,187.50	999,410.00	50,630.94	57,896,228.44
66,411.31	648.47	39,377,909.00	9,077,571.00	67,059.78	48,522,539.78
42,361.56	276.79	25,915,962.50	8,619,270.00	42,638.35	34,577,870.85
15,748.29	282.50	29,387,968.00	3,501,245.00	16,030.79	32,905,243.79
26,904.63	202.15	36,837,768.50	5,142,240.00	27,106.78	42,027,115.28
177,834.56	175.90	32,214,040.00	5,478,760.00	178,010.46	37,870,810.46
246,000.00		22,938,413.50	8,495,370.00	246,000.00	31,679,793.50
364,000.00		14,789,570.00	3,284,450.00	364,000.00	18,429,020.00
205,660.00		23,473,654.00	2,259,390.00	205,660.00	25,938,704.00
101,000.00		83,395,530.00	3,783,740.00	101,000.00	87,280,276.00
289,750.00		20,875,997.50	1,252,516.50	289,750.00	22,409,264.00
498,400.00		22,445,482.00	809,267.80	498,400.00	23,753,149.80
529,737.14		20,081,415.00	609,917.10	529,737.14	21,618,019.24
354,292.86		28,295,107.50	691,005.00	354,292.86	29,954,665.36
98,265.00		31,435,945.00	982,409.25	1,042,960.00	33,461,314.25
98,210.00		23,828,625.00	908,876.25	1,819,910.00	26,557,411.25
102,665.00		19,371,387.50	1,074,343.00	1,697,150.00	22,142,880.50
64,200.00		17,582,987.50	1,266,143.00	963,000.00	19,812,130.50
52,750.00		23,198,787.50	1,378,255.50	350,325.00	24,927,368.00
39,205.00		21,032,685.00	3,104,038.30	99,890.00	24,236,613.30
40,420.00		21,812,645.00	2,504,488.50	369,380.00	24,686,513.50
116,765.00		57,022,747.50	4,024,747.60	379,455.00	61,426,950.10
141,875.00		35,254,630.00	6,851,776.70	342,475.00	42,448,881.70
135,280.00		32,951,940.00	15,347,893.00	246,970.00	48,546,803.00
79,440.00		46,579,452.50	24,503,307.50	210,800.00	71,293,560.00
8,525.00		43,999,864.00	28,393,045.50	8,525.00	72,401,434.50
57,998.50		49,786,052.00	28,518,850.00	58,186.50	78,363,088.50
162,312.00		39,080,080.00	27,569,776.00	165,003.00	66,814,859.00
383,649.55		62,308,279.00	27,411,693.75	391,395.95	90,111,368.70
392,115.75		96,850,890.00	27,940,163.75	428,151.75	125,219,205.50
385,811.00		65,887,685.00	27,973,132.00	960,400.00	94,821,217.00
455,981.09		29,241,990.00	29,246,968.45	1,604,770.41	60,093,728.86
232,617.42		23,991,756.50	28,534,866.15	796,483.78	53,323,106.43
117,653.84		27,773,012.50	28,962,176.20	191,622.04	56,926,810.74
176,542.90		28,945,542.00	32,086,709.90	343,186.10	61,375,438.00
452,264.83		23,972,383.00	35,191,081.40	1,215,686.26	60,379,150.66
374,944.14		31,380,808.00	33,025,606.45	912,200.78	65,318,615.23
488,693.61		21,413,931.00	25,496,683.15	1,283,408.49	58,194,022.64
571,828.54		20,467,182.50	39,202,908.20	1,384,792.14	61,054,882.84
9,553,340.61	39,926.11	1,531,999,915.50	623,746,536.40	22,634,500.75	2,178,380,952.65
180,514.00		14,860,332.50	18,632,572.10	513,884.00	34,006,788.60
9,733,854.61	39,926.11	1,546,860,248.00	642,379,108.50	23,148,384.75	2,212,387,741.25

(No. 3.)

## REPORT OF THE COMPTROLLER OF THE CURRENCY.

TREASURY DEPARTMENT,  
OFFICE OF THE COMPTROLLER OF THE CURRENCY,  
*Washington, D. C., December 7, 1891.*

SIR: I have the honor to submit for the consideration of Congress, in compliance with the provisions of section 333 of the Revised Statutes of the United States, the twenty-ninth annual report of the Comptroller of the Currency.

The year covered by this report ended October 31, 1891. During the larger part of this period severe depression was experienced in all sections of the country, and business in its various forms was contracted in volume and unsatisfactory in results.

At the opening of the report year the stringency which characterized the money market during the autumn of 1890 was at its height, its most disastrous effects having been felt during the month of November. A period of liquidation then set in which had hardly spent its force when the bountiful harvest of 1891 brought much needed relief.

Notwithstanding the unfavorable conditions indicated, 193 new banks were organized during the year, located in 41 States and Territories, and possessing an aggregate capital of \$20,700,000. The accessions are numerically in excess of the average and have been exceeded in only seven out of the twenty-nine years during which the system has been in operation. During this twelvemonth 41 banks went into voluntary liquidation and 25 became insolvent, leaving as a net gain for the report year 127 associations, with a capital of \$12,553,000, which is, as to number of banks, precisely the net average yearly increase during the life of the system.

The number of banks now in operation is greater than at any former period. There has been a satisfactory increase in the totals of capital stock, surplus fund, and undivided profits, and this is also true of deposits, loans and discounts.

The number of banks in existence October 31, 1891, was 3,694, having in capital stock \$684,755,865; bonds deposited to secure circulation, \$152,113,850; bank notes outstanding, \$171,368,948, including \$35,430,721 representing lawful money deposited to redeem circulation still outstanding. The amount of circulation secured by the pledge of United States bonds has increased during the year \$11,795,101.

The following table gives the number of banks organized during the year ended October 31, 1891, in each State and Territory, with their aggregate capital:

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Texas .....	17	\$1,510,000	Tennessee .....	3	\$450,000
Pennsylvania .....	17	1,050,000	West Virginia .....	3	235,000
Washington .....	11	700,000	Georgia .....	2	300,000
Illinois .....	11	2,830,000	Colorado .....	2	300,000
Iowa .....	11	775,000	Louisiana .....	2	100,000
Nebraska .....	10	910,000	Maine .....	2	125,000
New York .....	10	2,200,000	Michigan .....	2	150,000
Kansas .....	9	760,000	New Mexico .....	2	100,000
Kentucky .....	6	415,000	Utah .....	2	100,000
Maryland .....	6	1,150,000	District of Columbia .....	1	200,000
Minnesota .....	6	800,000	Alabama .....	1	50,000
Montana .....	6	515,000	Arkansas .....	1	50,000
Wisconsin .....	6	450,000	Idaho .....	1	75,000
Missouri .....	5	1,850,000	Indiana .....	1	100,000
Ohio .....	5	650,000	Indian Territory .....	1	50,000
South Dakota .....	5	300,000	Mississippi .....	1	50,000
Virginia .....	5	400,000	New Hampshire .....	1	50,000
Florida .....	4	200,000	New Jersey .....	1	50,000
North Dakota .....	4	250,000	Wyoming .....	1	50,000
Massachusetts .....	3	350,000			
North Carolina .....	3	150,000	Total .....	193	20,700,000
Oregon .....	3	350,000			

It will be observed that Texas and Pennsylvania still stand at the head of the list, as they have during the past two years, with 17 new associations in each, Texas, however, having the larger capital. Following these come the States of Washington, Illinois, and Iowa with 11 banks each, and Nebraska and New York with 10 each. Kansas shows 9 new associations and ranks next to New York. It will be observed that notwithstanding the fatality attending banking operations in Kansas and Nebraska these States take prominent places in point of new organizations.

Of the associations entering the system during the year, 99, or slightly more than one-half in number, are located west of the Mississippi River and 59 in the Southern States.

Of the total number of banks in operation Pennsylvania has the greatest number of associations, Massachusetts the greatest aggregate capital, and New York leads in amount of deposits.

The accessions to the system are widely distributed, both old and new States being prominent in the list. It will be noticed, however, that in proportion to population the increase is greater in the newer States west of the Mississippi River.

The following table exhibits the number of banks organized, failed, and in voluntary liquidation, and the net increase numerically each year since 1863:

NUMBER AND AUTHORIZED CAPITAL OF BANKS ORGANIZED AND THE NUMBER AND CAPITAL OF BANKS CLOSED IN EACH YEAR ENDED OCTOBER 31 SINCE THE ESTABLISHMENT OF THE NATIONAL BANKING SYSTEM, WITH THE YEARLY INCREASE OR DECREASE.

Year.	Organized.		Closed.				Net yearly increase.		Net yearly decrease.	
			In voluntary liquidation.		Insolvent.					
	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.	No.	Capital.
1863.....	134	\$16,378,700	..	..	..	..	134	\$16,378,700	..	..
1864.....	453	79,366,950	3	..	..	..	450	79,366,950	..	..
1865.....	1,014	242,542,982	6	\$330,000	1	\$50,000	1,007	242,162,982	..	..
1866.....	62	8,515,150	4	650,000	2	500,000	56	7,365,150	8	..
1867.....	10	4,260,300	12	2,160,000	6	1,170,000	..	930,300	..	..
1868.....	12	1,210,000	18	2,445,500	4	410,000	..	..	10	\$1,645,500
1869.....	9	1,500,000	17	3,372,710	1	50,000	..	..	9	1,922,710
1870.....	22	2,736,000	14	2,550,000	1	250,000	7	..	..	64,000
1871.....	170	19,519,000	11	1,450,000	..	..	159	18,069,000	..	..
1872.....	175	18,988,000	11	2,180,500	6	1,808,100	158	15,001,400	..	..
1873.....	68	7,602,700	21	3,524,700	11	3,825,000	36	253,000	..	..
1874.....	71	6,745,500	20	2,795,000	3	250,000	48	3,700,500	..	..
1875.....	107	12,104,000	38	3,820,200	5	1,000,000	64	7,283,800	..	..
1876.....	36	3,189,800	32	2,565,000	9	965,000	..	..	5	340,200
1877.....	29	2,589,000	26	2,539,500	10	3,344,000	..	..	7	3,294,500
1878.....	28	2,775,000	41	4,237,500	14	2,612,500	..	..	27	4,075,000
1879.....	38	3,595,000	33	3,750,000	8	1,230,000	..	..	3	1,385,000
1880.....	57	6,374,170	9	570,000	3	700,000	45	5,104,170	..	..
1881.....	86	9,651,050	26	1,920,000	..	..	60	7,731,050	..	..
1882.....	227	30,038,300	78	16,120,000	3	1,561,300	146	12,357,000	..	..
1883.....	262	28,654,350	40	7,736,000	2	250,000	220	20,668,350	..	..
1884.....	191	16,042,230	30	3,647,250	11	1,285,000	150	11,109,980	..	..
1885.....	145	16,938,000	85	17,856,590	4	600,000	56	..	..	1,518,590
1886.....	174	21,358,000	25	1,651,100	8	650,000	141	19,056,900	..	..
1887.....	225	30,546,000	25	2,537,450	8	1,550,000	192	26,458,550	..	..
1888.....	132	12,053,000	34	4,171,000	8	1,900,000	90	5,982,000	..	..
1889.....	211	21,240,000	41	4,316,000	2	250,000	168	16,674,000	..	..
1890.....	307	36,250,000	50	5,050,000	9	750,000	248	30,450,000	..	..
1891.....	193	20,700,000	41	4,485,000	25	3,662,000	127	12,553,000	..	..
Total.....	4,648	683,463,182	791	108,431,000	164	30,620,900	3,762	558,656,782	69	14,245,500
Deduct decrease.....	..	..	..	..	..	..	69	14,245,500	..	..
Total net increase.....	..	..	..	..	..	..	*3,693	1544,411,282	..	..

\* One bank restored to solvency, making 3,694 going banks.

† The total authorized capital stock on October 31 was \$684,755,865; the paid-in capital, \$683,248,175, including the capital stock of liquidating and insolvent banks which have not deposited lawful money for the retirement of their circulating notes.

The most notable feature of the foregoing table is the large number of associations which have become insolvent during the year. They aggregate 25 banks, with a capital of \$3,662,000. The year 1873, however, appears to have been the most disastrous in point of capital, as during that period the failure of 11 banks, with a capital of \$3,825,000, is recorded. The next in point of importance was 1877, when ten failures occurred, representing a capital of \$3,344,000.

If we consider the relative proportions existing between the liabilities of failed and active banks during various periods, it will be found that seven years have been more disastrous than the one just closed, to wit: 1867, 1872, 1873. 1877, 1878, 1882, and 1884. The liabilities of banks closed on account of insolvency in each of these seven years constitutes a larger percentage of the total liabilities of all existing banks than is shown by the record of the year covered by this report.

Of the 25 failed banks, having an aggregate capital of \$3,662,000, 13, representing \$1,137,000 of capital, were located in Kansas and Nebraska.

The larger part of the failures in these two States were attributable to four successive crop failures, and seem to be the result of unavoidable misfortunes rather than the lack of honest and efficient manage-

ment. In many cases, however, the unfavorable conditions were greatly aggravated by the collapse of unwise speculation in real estate, more especially in city and suburban property.

The Comptroller endeavored by correspondence with various State officers, receivers, and assignees to ascertain the number of failures of banks and bankers other than national during the past twelve months, but was unable to thus secure data upon which reliance could be placed. He has been supplied, however, through the courtesy of a commercial agency,\* with a list of failures in the United States of bankers, brokers, trust companies, and savings banks for the year ended June 30, 1891. These number in all 117 institutions, having liabilities estimated at \$38,271,511, and assets valued at \$20,794,092.

No reliable data in relation to the losses to creditors by reason of the failure of banks other than national for recent years is accessible. In order that a comparison may be made between the comparative safety of national and State systems I am led to quote from the report of Hon. John Jay Knox, then Comptroller of the Currency, for the year 1879, where the subject is discussed. He says:

There is no means of definitely determining the amount of losses sustained through the failures of banks operating under systems in vogue during the earlier periods of the history of this country. The losses under those systems, both to the noteholders, to whom there can be no loss under the national system, and to their general creditors and shareholders, are known to have been large. The loss to noteholders alone is estimated to have been 5 per cent annually upon the total amount of circulation outstanding. In Elliot's Funding System, on page 1176, it is stated that fifty-five banks with an aggregate capital of \$67,036,265 and circulation of \$23,577,752, failed in 1841. The total bank capital of that year is stated by the same authority to have been \$317,642,692, and the circulation at \$121,665,198; and it is also stated in the same connection that in nearly every instance the entire capital of the banks which failed was lost.

Numerous failures of private banking firms have occurred in this country within the last six years, and the losses consequent upon three or four of them are equal to the total losses which have occurred under the national system.

For the purpose of comparing the losses to creditors of insolvent national banks with those sustained by the creditors of insolvent banks other than national, much pains have been taken by the Comptroller to obtain as reliable and complete statistics as possible relating to the failures of State and savings banks and private bankers in the different States during the three years ending January 1, 1879. The results of his labors in this direction are to be found in the following table:

State and city.	No. of banks.	Claims.	Amount paid and to be paid.	Losses.
Maine.....	17	\$5, 127, 995	\$4, 370, 524	\$757, 471
New Hampshire.....	11	4, 864, 216	3, 622, 804	1, 241, 412
Massachusetts.....	11	4, 436, 457	2, 670, 158	1, 766, 299
Boston.....	3	5, 551, 186	3, 989, 799	1, 561, 387
Rhode Island.....	13	12, 601, 826	10, 746, 554	1, 855, 270
Connecticut.....	7	3, 960, 821	2, 066, 805	1, 894, 016
New York.....	8	1, 236, 567	332, 081	904, 486
New York City.....	20	27, 978, 699	22, 185, 547	5, 793, 152
Pennsylvania.....	6	1, 386, 083	819, 000	567, 083
New Orleans.....	3	1, 597, 393	277, 638	1, 319, 755
Kentucky.....	3	325, 380	161, 690	164, 190
Ohio.....	18	3, 054, 135	1, 138, 085	1, 916, 050
Indiana.....	4	466, 233	281, 778	184, 455
Illinois.....	40	10, 038, 221	3, 915, 169	6, 123, 052
Michigan.....	11	637, 407	135, 372	502, 035
Iowa.....	7	730, 786	85, 266	645, 520
Minnesota.....	1	78, 000	45, 708	32, 292
Missouri.....	5	Not given...	Not given...	2, 200, 000
Kansas.....	8	337, 082	97, 875	271, 207
Nebraska.....	5	110, 000	24, 000	183, 271
Colorado.....	1	90, 000	31, 500	58, 500
California.....	7	3, 736, 541	1, 137, 783	2, 648, 758
Dakota.....	1	45, 000	18, 000	27, 000
Total.....	210	\$8, 440, 028	58, 152, 638	32, 616, 661

\* Bradstreets.

The amount of claims of five banks in Missouri, one in Kansas, and two in Nebraska could not be obtained.

In the foregoing table it has been found impossible to give the capital, or the exact amount of dividends paid to creditors, the liabilities and the losses only having been ascertained with any degree of accuracy. The differences between the two items last named represent the amount which it is assumed will eventually be paid to creditors. The average annual loss sustained by creditors during the past sixteen years by the insolvency of national banks throughout the United States has been \$390,012, and that occasioned by the failures of banks other than national, as shown by the incomplete data obtained by the Comptroller, has for the last three years been not less than \$10,872,220.

In the States of Ohio and Illinois alone the losses during the last three years, through the failure of State, savings, and private banks and bankers, aggregated \$3,039,102, of which \$1,916,050 were in Ohio, and \$6,123,052 in Illinois. The total loss in these two States is greater by \$1,798,913 than the total loss to creditors by all the national bank failures which have ever occurred.

- The failures for the current year have been numerous, many having been characterized by gross mismanagement and some by criminality of an aggravated character, yet nothing has been developed which indicates that the confidence in national banks on the part of the general public, which is the outgrowth of an experience of twenty-nine years, has been ill founded.

It is idle to suppose that absolute immunity from failure can be secured by the operation of any law which fails to provide for absolute and complete governmental guaranty. That failures will be far more numerous during some years than others is to be expected. This is true of every variety of business activity. The banks of the country are mere agencies through which the commercial and business operations of the people are conducted, and of necessity the losses which attend these operations are reflected in the profit and loss accounts of these agencies. The net earnings of the banks afford a good criterion for judging as to the measure of success which has attended the business operations of their customers.

It is a well-known fact that periods of business activity and depression follow each other at reasonably well-defined intervals, and that no means have been found for preventing the regular recurrence of what were under other conditions, known as years of panic. There is no doubt that the introduction of the national banking system and a well-secured currency of uniform and certain value, has served to greatly modify the severity of these periodical visitations and convert what were formerly panics into more or less severe depressions. The latter condition we have just experienced, and it is not remarkable that during the past twelve months while the country was suffering from a monetary stringency which has seriously affected the entire commercial world, we should have witnessed the failure of 25 banks out of a total of 3,694.

That the law under which these associations operate is absolutely perfect no one well informed will claim, but that it has afforded greater security to its depositors and creditors than any other system is indisputable.

Since the foundation of the system 4,648 associations have been organized, of which 164 have become insolvent, equal to about 3½ per cent for a period of twenty-nine years. Of this number the affairs of 102 have been finally settled, representing \$28,544,992 of proved claims, upon which the claimants have received on an average 74.17 per cent, constituting a net loss to depositors of \$7,372,036. The affairs of 62 banks are still unsettled, representing claims proved to the amount of \$29,247,036, on which have been paid \$17,456,167, leaving assets estimated at



\$3,702,925 yet to be distributed, which would represent a loss to creditors of \$8,087,944.

It will be observed that losses to creditors of national banks during the twenty-nine years of the existence of the system, taking the amounts ascertained and the amounts estimated, aggregate \$15,459,980, or an average of \$533,103 per annum during the life of the system.

The average amount of liabilities of all the banks since 1863 approximates \$1,055,434,022, indicating that the annual average loss to the creditors of national banks for the period of twenty-nine years has been only one-twentieth of 1 per cent.

In order to illustrate the increasing economy and efficiency which has characterized the administration of insolvent banks by the Bureau, the following table has been prepared, which covers all insolvent associations whose affairs have been finally closed:

Date of failure in semi-decades.	No. of failed banks.	Total collections from all sources.	Legal expenses.		Receivers' salaries, and all other expenses.		Amount of claims proved.	Percent- age of divi- dends on claims proved.
			Amount paid.	Ratio to total collections.	Amount paid.	Ratio to total collection.		
1865 to 1869, inclusive ..	15	\$3, 870, 087	\$155, 959	4. 03	\$343, 343	9. 13	\$5, 131, 694	62. 84
1870 to 1874, inclusive ..	21	10, 384, 725	299, 855	2. 89	579, 495	5. 58	9, 876, 423	75. 61
1875 to 1879, inclusive ..	41	9, 353, 476	317, 737	3. 39	676, 526	7. 23	9, 646, 132	72. 65
1880 to 1884, inclusive ..	9	1, 534, 720	44, 561	2. 90	109, 162	7. 11	1, 407, 231	86. 75
1885 to 1890, inclusive ..	16	3, 735, 929	30, 374	. 81	122, 195	3. 27	2, 483, 512	90. 65
Total .....	102	28, 877, 937	848, 486	2. 94	1, 830, 721	6. 34	28, 544, 992	74. 17

It will be observed that the banks have been classified into semi-decades, having regard to the date of insolvency. The conspicuous relative reduction in legal expenses is worthy of remark. The first semi-decade shows an average disbursement for legal expenses of \$4.03 on each \$100 collected, while the same item during the last semi-decade is stated at only 81 cents.

The average expenses to each \$100 of collections for receivers' salaries and all other expenses decreased from \$9.13 during the first semi-decade to \$3.27 during the last. Taking into account all the expenses of administration, we find that the cost per \$100 during the last period is \$4.08, as against \$13.16 during the first. A corresponding increase in the percentage of dividends paid to the creditors of insolvent banks is also to be noted.

During the first period, claimants received on the average 62.84 per cent; during the last period 90.65 per cent, and for the entire life of the system 74.17 per cent.

The increase in dividends and decrease in expenses go hand in hand. The increase in rate per cent paid to creditors is due in part to greater efficiency and economy in conducting the liquidations, and partly to the fact that recent failures are less disastrous than in the earlier years of the system. These results indicate that governmental supervision is growing more effective as new and improved methods are evolved from experience. Certainly no other system of liquidating insolvent banks has ever proved so effective and economical; the record of the past five years showing average dividends to creditors of 90.65 per cent, and average expenses of only 4.08 per cent is in both respects believed to be without a parallel.

## AMENDMENTS TO PRESENT LAW.

The Comptroller desires to repeat in substance the recommendations contained in his report for 1890.

In his opinion the present law should be so amended as to provide:

(1) That no association shall be required to maintain a bond deposit of more than \$1,000 to secure circulation.

(2) That every association may issue circulating notes equal to the par value of the bonds so deposited.

(3) That the monthly withdrawal of bonds pledged to secure such notes shall not exceed \$3,000,000 in the aggregate.

(4) That the semi-annual duty on circulation be so reduced as to equal one-fourth of 1 per cent per annum.

These recommendations are made upon the supposition that Congress will not favorably consider measures looking to any considerable increase of circulation through further note issues by national banks. While the Comptroller is of the opinion that bank notes possess certain qualities not found in any form of governmental issues, but which are necessary to a perfect circulating medium, he is, nevertheless, aware that the present is not an opportune time for presenting his views upon that subject. He deems it wise to accept the situation, so far as note issues are concerned, and ask for such legislation as will relieve national banks so far as possible from the enforced and unremunerative issue of circulating notes, so that they may be unembarrassed in their efforts to faithfully serve the public as banks of discount and deposit.

Inasmuch as the secured circulation of national banks has increased \$11,795,101 during the report year and is now much above the present minimum requirement, no rapid contraction of circulation need be apprehended.

The limitation provided in the third proposition would in any event prevent a retirement beyond \$3,000,000 per month. Such reduction as might otherwise take place would be neutralized for five months at least by the immediate additional issue of \$15,211,385 under the second proposition.

The reduction of the semi-annual duty is both just and expedient. No adequate reason can be given for the taxation of a valueless and unwelcome franchise for the purpose of swelling redundant revenues.

## MONETARY STRINGENCY OF 1890.

The previous report year, which ended November 1, 1890, showed a comparatively small number of failures of national banking associations. Up to Midsummer of 1890 that year had been one of more than average business activity. It was, however, apparent in the early Spring, to those who were most observant of passing events, that unfavorable conditions existed, the evil effects of which would appear in the near future. This arose from consideration of the fact that agricultural interests were in an unsatisfactory condition, and also that overtrading and unhealthful expansion were everywhere apparent. During the year the building of railroads had been prosecuted with unusual vigor, making necessary the placing of unusually large lines of securities.

Immense sums heretofore available as loanable capital in the New England and Middle States had taken a fixed form by reason of investments in the Mississippi Valley and upon the Pacific coast in city and suburban property, in loans represented by farm mortgages, and in the

stocks and bonds of unnumbered corporations organized for the purpose of conducting various kinds of manufacturing operations, and supplying water, light, and rapid transit to the inhabitants of the many rapidly growing cities and villages in the regions named. Not only did these enterprises attract capital from the Atlantic States, but English investors brought to this country vast sums for the purpose of grouping together and recapitalizing corporations engaged in manufacturing, industrial, and commercial pursuits.

This unexampled movement of capital toward the West not only divested the Atlantic States in a large degree of the loanable funds heretofore available for the relief of those engaged there in manufacturing and in business in its various forms, but it also had its effect upon the West in unduly stimulating speculative operations in real estate and laying the groundwork for the future collapse in prices which it was apparent must follow whenever the flow of money toward the field of these operations should for any cause be greatly diminished or entirely arrested.

The various banking institutions located in the region of country affected by the speculative spirit thus incited became necessarily more or less involved in the operations of their local customers. They found themselves early in the Summer of 1890 carrying large lines of loans representing investments in various forms of corporate enterprises, which were in a large degree in untried fields and dependent for success upon the rapid growth of towns and cities, yet unrealized. The banks of the country were therefore in an unduly extended condition upon the approach of Midsummer, and dependent in many cases upon rediscounts with their correspondents in the reserve cities in order to enable them to carry the heavy lines with which they were burdened. While in this condition the transfer of funds to this country from England and the Continent became at first greatly reduced in volume, and finally ceased. Not only was the supply of fresh funds from this source cut off, but it was discovered that during the late Spring and early Summer months, as well as later on, vast amounts of American securities held abroad were forced upon the New York market by European holders for the purpose of preparing for a collapse which was expected to result from similar conditions of undue expansion existing abroad. The Continental countries had already passed through a period of liquidation and loss consequent upon the failure of the Panama Canal Company and the French Copper Syndicate. England, by reason of unusually large investments in all parts of the world, and especially in the Argentine Republic, was gradually but surely approaching an exceptionally severe monetary stringency.

As an evidence of this and the consequent disposition to increase the stock of gold there held, in order to strengthen their cash resources, it is noted that during the months of June, July, and August of last year the net exportation from the United States of gold coin and bullion exceeded \$14,000,000, and for the period extending from January 1, 1890, to August 31, 1891, the net exportations of gold amounted to \$75,405,613. While these causes were operating to prevent the necessary relief from reaching us from Europe, the demands upon the banks in New York and other large reserve cities rapidly increased, producing a reduction in the amount of deposits and an increase in the amounts loaned to and rediscounted for the interior banks.

The gross deposits of forty-six national banks in the city of New York show a falling off of \$44,831,356 between the 28th of February and 17th

of May, 1890; \$13,519,527 of this representing a reduction in balances due to interior banks and those located in other reserve cities, while the reduction in loans and discounts was less than \$10,000,000. The New York banks, however, were enabled to so strengthen their positions during the months of June and July that the marked stringency was delayed until August. It culminated about the middle of November, when the failure of a leading firm of brokers, the embarrassment of one large State bank, and the failure of another occurred in New York. These events were simultaneous with the announcement of the embarrassment of the Baring Brothers, of London, and the fact that a syndicate had been formed, headed by the Bank of England, through whose agency Baring Brothers' obligations were guaranteed to the extent of about \$75,000,000.

The unsatisfactory condition of monetary affairs in England, and the desire to be prepared for the effect of the announcement of the embarrassment of the Baring Brothers, induced the Bank of England to borrow £3,000,000 in gold from the Bank of France, in addition to £1,500,000 received from Russia upon sale of treasury bonds. This extraordinary transaction is an evidence of the serious character of the monetary stringency in England, aggravated by the unsatisfactory conditions apparent in almost every civilized country where English capital has heretofore found investment.

Among the unfavorable conditions existing in our own country, in addition to the undue expansion and resulting speculative investments which have been heretofore noted, should be mentioned the greatly reduced yield last year of wheat, oats, and corn, and the low prices which prevailed for the same. It is also to be observed that the importation of foreign commodities in 1890 exceeded in value that of any previous year. This was due, to some extent, to the passage of the new tariff act, which was made to take effect on the 6th of October, 1890. This undoubtedly greatly stimulated importations, in order that their arrival prior to the date mentioned might enable them to escape the higher rate of duty supposed to be imposed by the new act.

To relieve this severe monetary stringency the Secretary of the Treasury increased his purchase of United States bonds to such an extent as to almost entirely exhaust the available surplus in the Treasury. During the three and one-third months from July 19 to November 1, 1890, over \$99,000,000 were disbursed in payment for United States bonds and interest thereon. It is apparent, however, that while the relief afforded was timely and the sums disbursed very large, the unfavorable and threatening conditions were caused to a greater degree by want of confidence and a curtailment of credits than by lack of circulating medium. That this large disbursement had the effect of allaying excitement and promoting a return of confidence on the part of the general public is no doubt true.

As has been noted, the monetary stringency culminated on the 15th of November, 1890, and its effects within thirty days thereafter had to a considerable extent passed away, so far as could be observed in the larger cities. Its effect upon the country at large, however, still continued. Inability to place securities and to borrow money had arrested the operations of a great multitude of corporations scattered all over the country, and insolvency and failure had in a large number of cases ensued. Where failure did not take place new work was stopped, all credits were curtailed, and business in its different forms became greatly depressed. The growth of cities and villages was in many

cases arrested, and the prices of city property, especially of a suburban character, became greatly reduced.

Corporations newly organized, with insufficient capital and inexperienced management, generally became insolvent, and speculative operations of every kind and character were prostrated. Liquidation took place in all branches of business, resulting in the failure and extinction of a large number of business enterprises which were never entitled to credit and in the curtailment of the operations of many possessing ample capital and skillful management.

The process of liquidation above referred to did not end with the monetary stringency in December, 1890, but has continued since that date, and its influences are still felt and its effects observed. The subject is here discussed because of its intimate connection with the bank failures of 1891.

#### CLEARING-HOUSE LOAN CERTIFICATES.

The effect of a general monetary stringency is felt first and most seriously by banks located in the larger of the reserve cities. Whenever financial affairs are in a normal condition the surplus funds of the local banks find their way to the vaults of their correspondent banks located in the great centers of business activity. This is undoubtedly due in part to the fact that these deposits may be made available for lawful money reserve and that a small rate of interest is, as a rule, paid upon bank balances by associations in the larger cities, and to the further fact that the maintenance of a good balance with their city correspondents strengthens the claim of the interior banks upon the former for rediscounts when the temporary condition of redundancy passes away and the increased demand for money is greater than the interior banks from their resources can conveniently supply.

Thus it results that the wants of a continent in case of general depression are at last brought through various channels of business activity, by way of withdrawals or loans, to the bankers of the great metropolitan cities for relief, and they are presented in such a form, in many cases, as to preclude the possibility of refusal, if general bankruptcy is to be avoided.

During the period of the stringency above discussed the cities of New York, Philadelphia, and Boston were subjected to the most pressing demands, and after very careful consideration it was decided by the associated banks that the exigency made necessary a resort to the issuing of clearing-house loan certificates, for the purpose of settling clearing-house balances. This expedient had been successfully resorted to during the panics of 1873 and 1884.

At a meeting of the New York Clearing-House Association on the 11th day of November, 1890, the following resolution was unanimously adopted:

*Resolved*, That a committee of five be appointed by the chair, of which the chairman shall be one, to receive from banks members of the association bills receivable and other securities, to be approved by said committee, who shall be authorized to issue therefor, to such depositing banks, loan certificates bearing interest at 6 per cent per annum, and in addition thereto a commission of one-quarter of 1 cent for every thirty days such certificates shall remain unpaid, and such loan certificates shall not be in excess of 75 per cent of the market value of the securities of bills receivable so deposited, and such certificates shall be received and paid in settlement of balances at the clearing house.

Under this resolution a committee of five was appointed, and they proceeded, upon deposit of proper securities, to issue to applying banks loan certificates in the following form:

No. ———.

\$20,000

Loan committee of the New York Clearing-House Association, New York, ———,  
1890.

This certifies that the ——— has deposited with this committee securities in accordance with the proceedings of a meeting of the association held November 11, 1890, upon which this certificate is issued. This certificate will be received in payment of balances at the clearing house for the sum of twenty thousand dollars from any member of the Clearing-House Association.

On the surrender of this certificate by the depositing bank above named the committee will indorse the amount as a payment on the obligation of said bank held by them, and surrender a proportionate share of the collateral securities held therefor.

\$20,000.

\_\_\_\_\_  
\_\_\_\_\_  
Committee.

These certificates were, by unanimous agreement upon the part of the clearing-house banks, accepted in lieu of money in the settlement of clearing-house balances.

In order to provide for the retirement of these securities in case the collaterals pledged were found insufficient, the several boards of directors of the associated banks were requested to, and did, pass a resolution in the following form:

*Resolved*, That any loss resulting from the issue of loan certificates shall be borne by the banks comprising the Clearing-House Association pro rata of capital and surplus, and this resolution shall be ratified by the boards of the respective banks, members of the association, and a certified copy of such consent delivered to the chairman of the loan committee.

This committee, acting under the authority granted by the above resolution, issued to the associated banks loan certificates aggregating \$16,645,000. The first issue was made November 12, 1890, and the entire issue was retired on February 7, 1891. The largest amount outstanding at any one time was \$15,205,000, on the 13th of December, 1890.

On the 17th of November, 1890, similar proceedings were had by the Boston Clearing-House Association. On that day, at a meeting of the association, the following resolution was unanimously adopted:

*Resolved*, That a committee of five be appointed by the chair, of which committee the chairman shall also be a member, to receive from banks, members of the association, bills receivable and other securities, to be approved by said committee, who shall be authorized to issue therefor, to such depositing banks, loan certificates bearing interest at 7.3 per cent per annum, and such loan certificate shall not be in excess of 75 per cent of the market value of the securities or bills receivable so deposited, and such certificates shall be received and paid in settlement of balances at the clearing house.

It is observed also that the ultimate payment of the certificates, in case the pledged collaterals proved to be insufficient, was provided for through the ratification, by the boards of directors of the respective banks, of the following resolution passed by the Boston Clearing-House Association at the meeting above noted:

*Resolved*, That any loss arising from the issue of loan certificates shall be borne by the banks comprising the Clearing-House Association pro rata, according to the average daily amount which each bank shall have sent to the clearing house during the preceding year. It was also voted that this resolution shall be ratified by the boards of directors of the respective banks, members of the association, and a certified copy of such consent delivered to the chairman of the loan committee.

The form of the loan certificates issued under the resolution alluded to is as follows:

No. \_\_\_\_\_ \$5,000.  
 Loan committee of the Boston Clearing-House Association. Boston, \_\_\_\_\_ 189-.

This certifies that the \_\_\_\_\_ has deposited with this committee securities in accordance with the proceedings of a meeting of the association held November 17, 1890, upon which this certificate is issued.

This certificate will be received in payment of balances at the clearing house for the sum of five thousand dollars from any member of the Clearing-House Association.

On surrender of this certificate by the depositing bank above named, the committee will indorse the amount as a payment on the obligation of said bank held by them, and surrender a proportionate share of the collateral securities held therefor.

\$5,000.

Five Thousand Dollars.

\_\_\_\_\_  
 Committee.

When a bank applied for and received loan certificates it was required to deposit the necessary securities and to also execute and deliver an obligation, of which the following is a copy:

The \_\_\_\_\_ Bank has this day received of, \_\_\_\_\_, loan committee of the Boston Clearing-House Association loan certificates issued by said committee in pursuance of a vote of said association, passed November 17, 1890, to the amount of \_\_\_\_\_ thousand dollars, and has deposited with said committee the securities, a statement whereof is hereto annexed, and said \_\_\_\_\_ Bank receives said loan certificates on the terms set forth in said vote, and agrees to pay the amount of said certificates, with interest thereon, as provided in said vote.

Under the operation of the resolution of authority granted by the clearing-house committee, as above noted, loan certificates were first issued on November 19, 1890, and the last were issued on December 6, 1890. On the latter date the issue reached its maximum of \$5,065,000. The last of the issue was retired on January 6, 1891.

The Clearing-House Association of Philadelphia took action on November 18, 1890, at which time, at a meeting of the Clearing-House Association, the following resolution was adopted:

*Resolved*, That, in accordance with resolution of September 24, 1873, as amended October 18, 1873, the clearing-house committee will issue loan certificates to banks applying and receive them in payment of balances.

The resolution of September 24, 1873, as amended October 18, 1873, reads as follows:

For the purpose of enabling the banks, members of the Philadelphia Clearing-House Association, to afford proper assistance to the mercantile and manufacturing community, and also to facilitate the inter-bank settlements resulting from their daily exchanges, we, the undersigned, do bind ourselves by the following agreement on the part of our respective banks, viz:

First. That the clearing-house committee be, and they are hereby, authorized to issue to any bank member of the association loan certificates bearing 6 per cent interest on the deposits of bills receivable and other securities to such an amount and to such percentage thereof as may in their judgment be advisable.

These certificates may be used in settlement of balances at the clearing house, and they shall be received by creditor banks in the same proportion as they bear to the aggregate amount of the debtor balances paid at the clearing house. The interest that may accrue upon these certificates shall be apportioned monthly among the banks which shall have held them during that time.

Second. The securities deposited with the said committee shall be held by them in trust as a special deposit, pledged for the redemption of the certificates issued thereupon, the same being accepted by the committee as collateral security, with the express condition that neither the Clearing-House Association, the clearing-house committee, nor any member thereof shall be responsible for any loss on said collaterals arising from failure to make demand and protest, or from any other neglect or omission, other than the refusal to take some reasonable step which the said depositing bank may have previously required in writing.

Third. On the surrender of such certificates, or any of them, by the depositing bank, the committee will indorse the amount as a payment on the obligation of said bank held by them, and will surrender a proportionate amount of securities, except in case of default of the bank in any of its transactions through the clearing house; in which case the securities will be applied by the committee, first, to the payment of outstanding certificates, with interest; next, to the liquidation of any indebtedness of such bank to the other banks, members of the Clearing-House Association.

Fourth. The committee shall be authorized to exchange any portion of said securities for others, to be approved by them, and shall have power to demand additional security, at their own discretion.

Fifth. That the clearing-house committee be authorized to carry into full effect this agreement, with power to establish such rules and regulations for the practical working thereof as they may deem necessary; and any loss caused by the non-payment of loan certificates shall be assessed by the committee upon all the banks in the ratio of capital.

Sixth. The expenses incurred in carrying out this agreement shall be assessed upon the banks in equal proportion to their respective capital.

Seventh. That the clearing-house committee be, and they are hereby, authorized to terminate this agreement upon giving thirty days' notice thereof at any stated meeting of the Clearing-House Association.

PHILADELPHIA, November 18, 1890.

At a meeting of the clearing-house committee, held this day, it was, on motion:

*Resolved*, That in accordance with resolutions of September 24, 1873, as amended October 18, 1873, the clearing-house committee will issue loan certificates to banks applying, and receive them in payment of balances.

The form of loan certificate issued by the Clearing-House Association of Philadelphia is here given:

No. ———.

\$5,000.

Clearing-house committee of the Philadelphia banks, Philadelphia, ———, 1891. <sup>o</sup>

*Loan certificate.* This certifies that the ——— Bank has deposited with this committee, securities in accordance with the agreement of a meeting of bank officers held September 24, 1873. This certificate will be received during the continuance of said agreement and of any renewals of the same, in payment of balances at the clearing house, for the sum of five thousand dollars, only from a member of the Clearing-House Association to whom the same may have been issued, or to whom it may be indorsed by the manager of the clearing house.

On the surrender of this certificate by the depositing bank above named the committee will indorse the amount as a payment on the obligation of said bank held by them, and surrender a proportionate amount of the collateral securities except in case of default on the part of said bank in its transactions through the Clearing-House Association of Philadelphia.

\_\_\_\_\_,  
\_\_\_\_\_,  
Committee.

It will be observed that the original agreement under which the committee proceeded in this case was adopted during the panic of 1873 and after that subsided no further action was had under it until November, 1890, but the machinery was kept standing during the whole intervening period ready for immediate use whenever required.

The clearing-house committee having, by the agreement aforesaid, been authorized to issue loan certificates resolved, on November 5, 1890, to exercise this power, whereupon the banks desiring to take out loan certificates were required to adopt a resolution empowering the hypothecation of securities, under which the issue of loan certificates, signed by not less than three members of the committee, was commenced on November 19, 1890, and ceased on May 22, 1891, the total issue being \$9,655,000. The maximum issue, \$8,870,000, was reached on January 9. The certificates have all been retired excepting \$170,000 issued to the Keystone and Spring Garden National Banks.



## DOMESTIC EXCHANGES.

In his annual report for 1890 the Comptroller published certain data in relation to domestic exchanges in the United States, which exhibited the amounts of drafts drawn during the year ended June 30, 1890, (1) upon national and other banks in the cities of New York, Chicago, and St. Louis, separately stated; (2) upon banks located in other reserve cities, and (3) upon all other banks.

Out of the 3,438 national banks in operation on the 30th day of June, 1890, 3,329 furnished the desired information. While the facts thus elicited attracted wide attention and proved valuable as illustrating the magnitude of the transactions liquidated through transfers of bank credits, it fell short of all that might be desired from the fact that drafts drawn upon reserve cities other than New York, Chicago, and St. Louis were not separately stated but were given in the aggregate only.

It was thought desirable to again call for this information for the purpose of instituting comparisons as between the operations of the two years, and also for the purpose of ascertaining the magnitude of the transactions with each of the reserve cities, to the end that similar calls following this at suitable intervals might afford the means of ascertaining the relative growth of the banking operations of the several reserve cities of the United States. For this purpose circular letters were addressed to each active bank in the system, and replies were received from 3,637, that being the number in operation on the 30th day of June, 1891, exclusive of 22 associations that drew no exchange. This cheerful coöperation on the part of every bank in the system is worthy of special commendation, as last year 109 banks failed to make the necessary report.

In comparisons made between the operations of the year ended June 30, 1890, and the year ended June 30, 1891, it will be remembered that the former year covered the operations of 3,329 banks, and the latter year 3,637 banks. The total amount of drafts drawn by these 3,637 associations during the year ended June 30, 1891, was \$12,782,212,495. We find that of this amount there was drawn on New York \$7,836,208,250, on Chicago \$1,254,693,941, on St. Louis \$237,908,010, and on other reserve cities \$3,101,005,735, and on all other banks and bankers \$352,396,559.

Among the other reserve cities Boston leads with \$1,492,266,242, followed by Philadelphia with \$541,333,463.

From this statement it appears that of the total sum 61.31 per cent was drawn on banks in the city of New York; 9.82 per cent on Chicago; 1.86 per cent on St. Louis; 11.61 per cent on Boston, and 4.24 per cent on Philadelphia. The total sum drawn upon the reserve cities, excepting New York, Chicago, and St. Louis, was 24.25 per cent and 2.76 per cent on banks located elsewhere.

In order to exhibit these movements in detail the following table has been prepared:

TABLE SHOWING THE AMOUNT OF DRAFTS DRAWN BY NATIONAL BANKING ASSOCIATIONS UPON NEW YORK, CHICAGO, ST. LOUIS, THE OTHER RESERVE CITIES, AND ON ALL OTHER LOCATIONS, THE NUMBER OF BANKS DRAWING UPON EACH CITY AND THE PERCENTAGES OF DRAWINGS, IN 1891 AND 1890.

Location of banks drawn upon.	1891.			1890.		
	Number drawing.	Amount drawn.	Per cent.	Number drawing.	Amount drawn.	Per cent.
Central reserve cities:						
New York .....	3,326	\$7,836,208,250	61.31	3,147	\$7,284,982,634	63.07
Chicago .....	1,146	1,254,693,941	9.82	1,024	1,084,574,558	9.39
St. Louis .....	589	237,908,010	1.86	481	188,765,842	1.64
Other reserve cities:						
Boston .....	853	1,492,266,242	11.61			
Albany .....	68	26,947,718	.21			
Philadelphia .....	664	541,383,463	4.24			
Pittsburg .....	204	147,213,869	1.15			
Baltimore .....	258	87,802,114	.69			
Washington .....	67	4,651,146	.04			
New Orleans .....	243	37,518,587	.30			
Louisville .....	200	56,056,805	.44			
Cincinnati .....	429	148,726,218	1.17			
Cleveland .....	128	29,473,237	.24	2,334	*2,527,757,482	*21.88
Detroit .....	105	55,549,913	.44			
Milwaukee .....	111	36,069,676	.29			
Kansas City .....	391	104,363,214	.82			
St. Joseph .....	57	10,556,220	.08			
Omaha .....	228	104,362,120	.82			
Brooklyn .....	6	1,771,976	.01			
St. Paul .....	170	75,937,658	.60			
Minneapolis .....	98	29,734,617	.24			
San Francisco .....	231	108,329,796	.85			
Des Moines .....	22	2,291,146	.01			
All other localities .....	1,325	352,396,559	2.76	1,080	464,817,739	4.02
Total .....		12,782,212,495	100.00		11,550,898,255	100.00

\*The total amount of drafts drawn upon other reserve cities (not shown in detail in 1890) is \$3,101,005,735 and the percentage 24.25.

In order to facilitate a comparison between the operations of the year ended June 30, 1890, and those of the year ended June 30, 1891, the totals and percentages for the former year are included in the table.

It will be observed that in the total amount of drafts drawn there has been an increase in each of the three central reserve cities and in the amounts drawn upon all other reserve cities, but that the total of drafts drawn upon all other banks has fallen off to a marked degree.

It will be noticed that the grand aggregate for all banks shows an increase of \$1,231,314,240, being slightly in excess of 11 per cent. So far as the percentages show the relative importance of the several reserve cities the changes do not appear important. New York City, relatively, has slightly fallen off while Chicago and St. Louis each show a slight increase in percentages. Other reserve cities have increased from 21.88 to 24.25 per cent, indicating the growing importance of the business tributary to the inland cities.

In the following table is exhibited the amounts of exchange drawn by all the national banks, classified by States and arranged in the order of the total amounts drawn, further subdivided so as to show the operations of the banks in reserve cities and other banks separately during the year ended June 30, 1891, to which has been added a column giving corresponding totals for the previous year.

## AMOUNT OF DRAFTS DRAWN BY ALL REPORTING BANKS IN 1891 AND 1890.

Location of drawing banks.	Reserve cities.		All.other.		Total.		
	No. of banks.	Amount.	No. of banks.	Amount.	No. of banks.	Amount.	Amount.
		1891.		1891.	1891.	1891.	1890.
Massachusetts .....	56	\$829,641,060	207	\$818,017,643	263	\$1,647,658,703	\$1,600,009,684
Illinois .....	20	1,018,432,079	181	391,917,187	201	1,410,349,266	1,361,844,062
Pennsylvania .....	69	639,841,131	297	637,422,602	366	1,277,263,733	1,130,402,494
New York .....	43	225,601,726	265	741,983,237	308	967,584,963	919,743,864
Ohio .....	23	520,097,176	212	313,374,192	235	833,471,368	772,069,028
Missouri .....	24	573,632,074	58	62,225,838	82	635,857,962	543,777,164
New Jersey .....			95	540,605,942	95	540,605,942	508,700,947
Connecticut .....			84	428,790,755	84	428,790,755	416,047,524
Nebraska .....	9	213,748,926	128	167,410,740	137	381,159,666	331,177,493
Michigan .....	8	135,999,011	100	233,687,986	108	369,686,997	345,484,681
Texas .....			209	347,699,375	209	347,699,375	241,780,749
Minnesota .....	11	236,333,479	49	92,531,690	60	328,865,169	281,262,306
Rhode Island .....			59	326,295,972	59	326,295,972	323,357,109
Iowa .....	4	33,802,532	142	281,542,619	146	315,345,151	229,878,098
Maryland .....	22	253,512,102	41	43,454,874	63	296,966,976	260,619,135
Indiana .....			100	221,086,925	100	221,086,925	186,618,301
Wisconsin .....	3	64,779,622	67	123,070,876	70	187,850,498	149,171,877
Colorado .....			50	176,871,574	50	176,871,574	160,755,610
Maine .....			78	176,479,284	78	176,479,284	162,579,412
Kansas .....			145	159,419,341	145	159,419,341	143,467,707
Tennessee .....			54	152,719,395	54	152,719,395	94,831,961
New Hampshire .....			52	141,525,565	52	141,525,565	134,854,170
Kentucky .....	10	60,841,654	69	77,307,129	79	138,148,783	133,031,928
Louisiana .....	10	119,636,353	11	15,282,986	21	134,919,339	120,422,635
California .....	2	28,131,600	34	96,342,665	36	124,474,265	110,748,634
Virginia .....			35	118,001,654	35	118,001,654	83,719,222
Vermont .....			50	103,244,799	50	103,244,799	85,033,920
Washington .....			63	94,194,996	63	94,194,996	74,334,294
Georgia .....			32	88,208,733	32	88,208,733	88,055,102
Oregon .....			40	70,335,904	40	70,335,904	58,548,436
Montana .....			29	65,765,034	29	65,765,034	52,223,703
Alabama .....			31	65,046,139	31	65,046,139	53,335,607
District of Columbia .....	12	48,251,748	1	4,111,908	13	52,363,656	46,206,305
North Carolina .....			21	47,131,898	21	47,131,898	45,572,126
Florida .....			18	43,546,212	18	43,546,212	35,125,031
South Carolina .....			15	42,705,672	15	42,705,672	41,378,067
Delaware .....			18	40,761,234	18	40,761,234	30,949,385
West Virginia .....			23	34,414,274	23	34,414,274	25,167,612
South Dakota .....			39	33,215,067	39	33,215,067	32,061,974
Mississippi .....			13	29,079,559	13	29,079,559	22,948,968
Arkansas .....			10	27,905,777	10	27,905,777	31,359,123
North Dakota .....			33	26,574,478	33	26,574,478	16,553,426
Utah .....			13	26,227,052	13	26,227,052	27,949,987
New Mexico .....			12	20,142,533	12	20,142,533	14,837,575
Wyoming .....			11	11,891,088	11	11,891,088	10,413,865
Idaho .....			7	10,735,684	7	10,735,684	8,507,703
Arizona .....			3	3,494,472	3	3,494,472	1,884,380
Nevada .....			2	2,237,907	2	2,237,907	2,695,871
Indian Territory .....			2	2,090,873	2	2,090,873	.....
Oklahoma .....			3	1,800,833	3	1,800,833	.....
Total .....	326	5,002,282,273	3,311	7,779,930,222	3,637	12,782,212,495	11,550,898,255

It will be noticed that some changes have taken place in the relative importance of the several States during the year. Those whose relative increase is most conspicuous are Texas, Tennessee, Washington, Wisconsin, Nebraska, and Iowa.

In order to further illustrate the operations of banks covered by the foregoing statement the following table is introduced, which exhibits the amount drawn by banks in the several reserve cities:

AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL RESERVE CITIES, 1891.

Reserve cities.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other banks.	Total.
New York .....	\$11,427,570	\$82,822	\$10,636	\$80,541,409	\$325,172	\$92,387,609
Chicago .....	664,512,872	222,499,995	4,800,751	111,755,435	14,863,026	1,018,432,079
Boston .....	709,240,027	2,303,527	7,021	117,541,446	549,039	829,641,060
Philadelphia .....	369,221,119	658,368	10,531	37,016,939	5,744,251	412,651,206
Kansas City .....	161,740,162	72,527,858	66,358,648	7,078,086	.....	307,704,754
Cleveland .....	264,310,389	11,048,040	848,059	15,276,312	858,507	292,341,302
Baltimore .....	217,596,049	68,334	7,500	35,558,171	282,049	253,512,102
Cincinnati .....	178,724,488	12,895,728	5,069,596	28,822,015	2,244,042	227,755,869
Pittsburg .....	156,180,779	10,297,358	47,574	50,511,200	153,014	227,189,925
St. Louis .....	180,191,169	24,122,397	.....	13,004,896	317,836	217,636,298
Omaha .....	119,157,265	74,882,966	10,008,713	9,599,982	100,000	213,748,926
Detroit .....	113,096,537	12,368,454	97,500	9,652,089	784,431	135,999,011
Albany .....	128,468,210	50,748	.....	3,582,159	.....	132,096,117
St. Paul .....	73,450,444	32,680,687	1,357,841	17,818,378	.....	125,307,350
New Orleans .....	115,324,617	1,876,125	649,674	1,678,106	107,831	119,636,353
Minneapolis .....	52,386,949	33,077,458	.....	23,710,841	1,850,881	111,026,129
Milwaukee .....	30,142,935	32,990,400	13,100	1,693,187	.....	64,779,622
Louisville .....	51,870,599	2,245,226	1,161,695	4,791,958	772,176	60,841,654
St. Joseph .....	29,257,426	6,878,186	5,552,705	6,602,705	.....	48,291,022
Washington .....	43,864,887	101,411	.....	4,268,950	16,500	48,251,748
Des Moines .....	12,546,821	20,159,722	590,224	505,765	.....	33,802,532
San Francisco .....	23,076,239	2,241,668	.....	2,711,961	101,732	28,131,600
Brooklyn .....	784,000	.....	.....	334,000	.....	1,118,000
<b>Total .....</b>	<b>3,716,566,553</b>	<b>575,997,476</b>	<b>96,591,768</b>	<b>584,055,990</b>	<b>29,070,486</b>	<b>5,002,282,273</b>

The same classification applying to all banks located outside of reserve cities is exhibited by the table which is here introduced:

AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL STATES OUTSIDE OF THE RESERVE CITIES.

States and Territories.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other banks.	Total.
Massachusetts .....	\$198,959,935	\$1,270,456	.....	\$617,212,324	\$574,928	\$818,017,643
New York .....	694,187,300	227,651	.....	45,139,508	2,488,778	741,983,237
Pennsylvania .....	248,749,410	892,017	.....	387,047,663	733,512	637,422,602
New Jersey .....	474,546,790	.....	.....	66,059,152	.....	540,605,942
Connecticut .....	384,480,563	573,034	.....	43,735,133	2,025	428,790,755
Illinois .....	129,860,585	211,483,127	\$26,634,405	18,954,459	4,984,611	391,917,187
Texas .....	185,838,827	3,352,581	33,890,689	22,209,479	102,407,799	347,699,375
Rhode Island .....	172,546,722	5,000	.....	128,809,624	24,934,626	326,295,972
Ohio .....	212,485,209	4,163,312	138,615	87,062,772	9,524,284	313,374,192
Iowa .....	91,175,100	166,686,446	3,400,035	14,058,398	6,222,640	281,542,619
Michigan .....	107,190,111	58,723,342	.....	65,801,353	1,973,180	233,687,986
Indiana .....	124,182,211	36,088,101	1,755,631	48,506,990	10,553,992	221,086,925
Colorado .....	110,573,233	13,749,633	8,090,521	20,360,402	24,097,785	176,871,574
Maine .....	30,775,489	.....	.....	140,401,371	5,302,424	176,479,284
Nebraska .....	51,497,219	25,558,040	521,698	33,009,991	6,823,822	167,410,740
Kansas .....	72,686,155	11,620,635	12,518,337	58,404,596	4,189,618	159,419,341
Tennessee .....	113,734,001	2,020,824	4,679,853	23,385,804	8,898,913	152,719,395
New Hampshire .....	6,121,196	.....	.....	135,326,348	78,021	141,525,565
Wisconsin .....	27,877,662	65,152,471	334,398	28,659,767	1,046,578	123,070,876
Virginia .....	76,134,129	.....	.....	37,933,121	3,934,404	118,001,654
Vermont .....	39,216,992	.....	.....	63,806,807	221,000	103,244,799
California .....	22,788,345	4,860,245	800,014	60,330,784	8,063,277	96,342,665
Washington .....	38,080,273	6,648,132	145,242	22,293,636	27,027,713	94,194,996
Minnesota .....	29,847,636	25,517,592	214,000	36,203,505	748,957	92,531,690
Georgia .....	61,393,549	.....	.....	3,026,056	3,792,802	88,208,733
Kentucky .....	25,511,604	111,706	724,780	46,027,378	4,331,661	77,307,129
Oregon .....	26,433,159	3,839,667	297,649	27,310,020	12,455,409	70,335,904
Montana .....	37,364,581	8,474,225	1,057,564	10,825,212	8,043,452	65,765,034
Alabama .....	54,908,981	208,898	511,999	5,709,345	3,708,916	65,046,139
Missouri .....	11,885,608	6,947,099	30,557,991	11,933,594	851,896	62,226,888
North Carolina .....	33,280,702	.....	.....	8,541,339	5,809,857	47,131,898
Florida .....	33,121,246	221,362	9,983	2,768,814	7,424,807	43,546,212
Maryland .....	8,585,281	.....	.....	34,645,501	224,092	43,454,874

## AMOUNT OF DRAFTS DRAWN BY BANKS IN THE SEVERAL STATES OUTSIDE OF THE RESERVE CITIES—Continued.

States and Territories.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other banks.	Total.
South Carolina.....	\$39, 786, 408	-----	-----	\$1, 447, 152	\$1, 472, 112	\$42, 705, 672
Delaware.....	6, 834, 238	-----	-----	22, 926, 996	-----	40, 761, 234
West Virginia.....	14, 656, 484	\$1, 100	-----	16, 678, 515	3, 078, 175	34, 414, 274
South Dakota.....	12, 805, 802	12, 660, 622	-----	3, 912, 772	3, 835, 871	33, 215, 067
Mississippi.....	18, 406, 923	9, 259	\$1, 056, 211	7, 524, 924	2, 082, 242	29, 079, 559
Arkansas.....	11, 448, 297	1, 312, 519	10, 763, 178	1, 966, 640	2, 415, 143	27, 905, 777
North Dakota.....	9, 548, 217	1, 375, 638	-----	14, 735, 170	915, 453	26, 574, 478
Utah.....	15, 407, 576	1, 963, 996	312, 160	6, 970, 371	1, 572, 949	26, 227, 052
New Mexico.....	11, 725, 848	796, 366	1, 012, 364	5, 039, 856	1, 568, 099	20, 142, 533
Louisiana.....	6, 982, 710	1, 652	1, 372, 557	6, 205, 403	630, 664	15, 282, 986
Wyoming.....	4, 663, 997	1, 634, 642	-----	4, 659, 855	932, 594	11, 891, 088
Idaho.....	4, 680, 711	832, 127	-----	2, 875, 040	2, 347, 806	10, 735, 684
District of Columbia.	3, 774, 672	-----	-----	327, 063	10, 173	4, 111, 908
Arizona.....	1, 103, 444	70, 932	74, 360	1, 563, 316	682, 420	3, 494, 472
Nevada.....	304, 750	81, 813	-----	1, 474, 928	376, 416	2, 237, 907
Indian Territory.....	1, 166, 646	-----	367, 591	422, 534	134, 102	2, 090, 873
Oklahoma.....	395, 170	60, 203	68, 391	978, 994	298, 075	1, 800, 833
Total.....	4, 119, 641, 697	678, 696, 465	141, 316, 242	2, 516, 949, 745	323, 326, 073	7, 779, 930, 222
By banks in reserve cities.....	3, 716, 566, 553	575, 997, 476	96, 591, 768	584, 055, 990	29, 070, 486	5, 002, 282, 273
Grand total...	7, 836, 208, 250	1, 254, 693, 941	237, 908, 010	3, 101, 005, 735	352, 396, 559	12, 782, 212, 495

In order to show the magnitude and direction of the movements in each geographical division the following tables are introduced:

## STATEMENT SHOWING THE AMOUNT OF DRAFTS DRAWN, BY NATIONAL BANKING ASSOCIATIONS IN EACH GEOGRAPHICAL DIVISION, UPON NEW YORK, CHICAGO, ST. LOUIS, THE OTHER RESERVE CITIES, AND ALL OTHER CITIES, DURING THE YEAR ENDING JUNE 30, 1891.

Location of banks drawn on.	New England States.	Middle States.	Southern States.	Western States.	Pacific States and Territories.	Total.
New York.....	\$1, 541, 340, 924	\$2, 374, 155, 305	\$862, 389, 077	\$2, 760, 558, 972	\$297, 763, 972	\$7, 836, 208, 250
Chicago.....	4, 152, 017	12, 378, 707	11, 361, 252	1, 182, 048, 316	44, 753, 649	1, 254, 693, 941
St. Louis.....	7, 021	76, 241	54, 826, 945	170, 771, 947	12, 225, 856	237, 908, 010
Boston.....	1, 235, 778, 891	121, 094, 863	5, 289, 261	125, 161, 030	4, 942, 197	1, 492, 286, 242
Albany.....	927, 762	25, 672, 956	-----	347, 000	-----	26, 947, 718
Philadelphia.....	7, 483, 418	457, 073, 655	24, 571, 567	51, 766, 700	458, 123	541, 333, 463
Pittsburg.....	50, 549	181, 091, 708	2, 553, 021	13, 518, 591	-----	147, 213, 869
Baltimore.....	1, 741, 981	37, 908, 109	35, 842, 598	12, 309, 426	-----	87, 802, 114
Washington.....	500	1, 643, 163	2, 658, 221	349, 262	-----	4, 651, 146
New Orleans.....	-----	64, 108	34, 358, 496	3, 095, 933	-----	37, 518, 587
Louisville.....	-----	286, 651	29, 009, 163	26, 760, 991	-----	56, 056, 805
Cincinnati.....	21, 721	1, 814, 437	47, 221, 497	99, 651, 506	17, 057	148, 726, 218
Cleveland.....	-----	1, 740, 469	-----	27, 732, 437	331	29, 473, 237
Detroit.....	-----	16, 470	235, 000	55, 298, 443	-----	55, 549, 913
Milwaukee.....	-----	31, 797	-----	36, 033, 702	4, 177	36, 066, 676
Kansas City.....	54, 072	2, 421	8, 187, 821	78, 743, 906	18, 090, 553	105, 078, 273
St. Joseph.....	-----	-----	-----	9, 687, 763	153, 398	9, 841, 161
Omaha.....	-----	1, 320	-----	81, 692, 484	22, 668, 316	104, 362, 120
Brooklyn.....	456, 680	349, 000	111, 619	381, 714	472, 963	1, 771, 976
St. Paul.....	-----	12, 702	-----	61, 223, 121	14, 701, 835	75, 937, 658
Minneapolis.....	612	2, 230	-----	28, 855, 551	926, 224	29, 784, 617
San Francisco.....	316, 867	152, 652	546, 270	1, 912, 272	105, 401, 735	108, 329, 796
Des Moines.....	-----	-----	-----	2, 291, 146	-----	2, 291, 146
All other cities.....	31, 662, 063	9, 977, 540	150, 365, 502	72, 689, 625	87, 701, 829	352, 396, 559
Total.....	2, 823, 995, 078	3, 175, 546, 504	1, 269, 526, 810	4, 902, 881, 888	610, 262, 215	12, 782, 212, 495

STATEMENT SHOWING BY GEOGRAPHICAL DIVISIONS THE AMOUNT OF DRAFTS DRAWN BY NATIONAL BANKING ASSOCIATIONS ON BANKS IN NEW YORK, CHICAGO, ST. LOUIS, THE OTHER RESERVE CITIES, AND ON BANKS ELSEWHERE, DURING THE YEAR ENDED JUNE 30, 1891.

Location.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other localities.	Total.
<b>New England States:</b>						
Massachusetts.....	\$198,959,935	\$1,270,456		\$617,212,324	\$574,928	\$818,017,643
Boston.....	709,240,027	2,303,527	\$7,021	117,541,446	549,039	829,641,060
Connecticut.....	384,480,563	573,034		43,735,133	2,025	428,790,755
Rhode Island.....	172,546,722	5,000		128,809,624	24,934,626	326,295,972
Maine.....	30,775,489			140,401,371	5,302,424	176,479,284
New Hampshire.....	6,121,196			135,326,348	78,021	141,525,565
Vermont.....	39,216,992			63,806,807	221,000	103,244,799
<b>Total.....</b>	<b>1,541,340,924</b>	<b>4,152,017</b>	<b>7,021</b>	<b>1,246,833,053</b>	<b>31,662,063</b>	<b>2,823,995,078</b>
<b>Middle States:</b>						
New York.....	694,127,300	227,651		45,139,508	2,488,778	741,983,237
New York City.....	11,427,570	82,822	10,636	80,541,409	325,172	92,387,609
Albany.....	128,463,210	50,748		3,582,159		132,096,117
Brooklyn.....	784,000			334,000		1,118,000
Pennsylvania.....	248,749,410	892,017		387,047,663	733,512	637,422,602
Philadelphia.....	369,221,119	658,366	10,531	37,016,939	5,744,251	412,551,206
Pittsburg.....	166,180,779	10,297,358	47,574	50,511,200	153,014	227,189,925
New Jersey.....	474,546,790			66,059,152		540,605,942
Maryland.....	8,585,281			34,645,501	224,092	43,454,874
Baltimore.....	217,596,049	68,334	7,500	35,558,171	282,048	253,512,102
District of Columbia.....	3,774,672			327,063	10,173	4,111,908
Washington.....	43,864,887	101,411		4,268,950	16,500	48,251,748
Delaware.....	6,834,238			33,926,996		40,761,234
<b>Total.....</b>	<b>2,374,155,305</b>	<b>12,378,707</b>	<b>76,241</b>	<b>778,958,711</b>	<b>9,977,540</b>	<b>3,175,546,504</b>
<b>Southern States:</b>						
Texas.....	185,838,827	3,352,581	33,890,689	22,209,479	102,407,799	347,699,375
Tennessee.....	113,734,001	2,020,824	4,679,853	23,385,804	8,898,913	152,719,395
Kentucky.....	25,511,604	111,706	724,780	46,627,378	4,331,661	77,307,129
Louisville.....	51,870,599	2,245,226	1,161,695	4,791,958	772,176	60,811,654
Louisiana.....	6,982,710	1,652	1,372,557	6,295,403	630,664	15,282,986
New Orleans.....	115,324,617	1,876,125	649,674	1,678,106	107,831	119,636,353
Virginia.....	76,134,129			37,933,121	3,934,404	118,001,651
Georgia.....	81,383,549		6,326	3,026,056	3,792,802	88,208,733
Alabama.....	54,908,981	208,898	511,999	5,709,845	3,706,916	65,046,139
North Carolina.....	33,250,702			8,541,339	5,309,857	47,131,898
Florida.....	33,121,246	221,362	9,983	2,768,814	7,424,807	43,546,212
South Carolina.....	39,736,408			1,447,152	1,472,112	42,705,672
West Virginia.....	14,656,484	1,100		16,678,515	3,078,175	34,414,274
Mississippi.....	18,406,923	9,259	1,056,211	7,524,924	2,082,242	29,079,550
Arkansas.....	11,448,297	1,312,519	10,763,178	1,966,640	2,415,143	27,905,777
<b>Total.....</b>	<b>862,389,077</b>	<b>11,361,252</b>	<b>54,826,945</b>	<b>190,584,034</b>	<b>150,365,502</b>	<b>1,269,526,810</b>
<b>Western States:</b>						
Illinois.....	129,860,585	211,483,127	26,634,405	18,954,459	4,984,611	391,917,187
Chicago.....	664,512,872	222,499,995	4,800,751	111,755,435	14,863,026	1,018,432,079
Ohio.....	212,485,209	4,163,312	138,615	87,062,772	9,524,284	313,374,192
Cleveland.....	264,310,389	11,048,040	848,059	15,276,312	858,507	292,341,307
Cincinnati.....	178,724,488	12,895,728	5,069,596	28,822,015	2,244,042	227,755,869
Missouri.....	11,885,608	6,947,099	30,557,691	11,983,594	851,896	62,225,888
Kansas City.....	161,740,162	72,527,858	60,358,648	7,078,086		307,704,754
St. Louis.....	180,191,169	24,122,397		13,004,896	317,836	217,636,298
St. Joseph.....	29,257,426	6,878,186	5,552,705	6,602,705		48,291,022
Nebraska.....	51,497,219	25,558,040	521,698	83,009,961	6,823,822	167,410,740
Omaha.....	119,157,265	74,882,966	10,008,713	9,599,982	100,000	213,748,026
Michigan.....	107,190,111	58,723,342		65,801,353	1,973,180	233,687,986
Detroit.....	113,096,537	12,368,454	97,500	9,652,089	784,431	135,999,011
Minnesota.....	28,847,636	25,517,592	214,000	36,203,505	748,957	92,531,690
St. Paul.....	73,450,444	32,680,687	1,357,841	17,813,378		125,307,350
Minneapolis.....	52,386,949	33,077,458		23,710,841	1,850,881	111,026,129
Iowa.....	91,175,100	166,686,446	3,400,035	14,058,398	6,222,640	281,542,619
Des Moines.....	12,546,821	20,159,722	590,224	505,765		33,802,536
Indiana.....	124,182,211	80,088,101	1,755,631	48,506,990	10,553,992	221,088,922
Wisconsin.....	27,877,662	65,152,471	334,398	23,659,767	1,046,578	123,070,875
Milwaukee.....	30,142,935	32,930,400	13,100	1,693,187		64,779,622
Kansas.....	72,686,155	11,620,635	12,518,337	58,404,596	4,189,618	159,419,341
South Dakota.....	12,805,802	12,660,622		3,912,772	3,835,871	33,215,067
North Dakota.....	9,548,217	1,375,638		14,735,170	915,453	26,574,478
<b>Total.....</b>	<b>2,780,558,972</b>	<b>1,182,048,316</b>	<b>170,771,947</b>	<b>716,813,028</b>	<b>72,689,625</b>	<b>4,902,881,888</b>

STATEMENT SHOWING BY GEOGRAPHICAL DIVISIONS THE AMOUNT OF DRAFTS  
DRAWN BY NATIONAL BANKING ASSOCIATIONS, ETC.—Continued.

Location.	On New York.	On Chicago.	On St. Louis.	On other reserve cities.	On all other localities.	Total.
<b>Pacific States and Territories:</b>						
Colorado.....	\$110, 573, 233	\$13, 742, 633	\$8, 090, 521	\$20, 360, 402	\$24, 097, 785	\$176, 871, 574
California.....	22, 788, 345	4, 360, 245	800, 013	60, 330, 784	8, 063, 277	96, 342, 665
San Francisco.....	23, 076, 239	2, 241, 668		2, 711, 961	101, 732	23, 131, 600
Washington.....	38, 080, 273	6, 648, 132	145, 242	22, 293, 636	27, 027, 713	94, 194, 996
Oregon.....	26, 433, 159	3, 839, 667	297, 649	27, 310, 020	12, 455, 409	70, 335, 904
Montana.....	37, 364, 581	8, 474, 225	1, 057, 564	10, 325, 212	8, 043, 452	65, 765, 034
Utah.....	15, 407, 576	1, 963, 996	312, 160	6, 970, 371	1, 572, 949	26, 227, 052
New Mexico.....	11, 725, 848	796, 366	1, 012, 364	5, 039, 856	1, 568, 099	20, 142, 533
Wyoming.....	4, 663, 997	1, 634, 642		4, 659, 855	932, 594	11, 891, 088
Idaho.....	4, 630, 711	832, 127		2, 875, 040	2, 347, 806	10, 735, 584
Arizona.....	1, 103, 444	70, 932	74, 360	1, 563, 316	682, 420	3, 494, 472
Nevada.....	304, 750	81, 813		1, 474, 928	376, 416	2, 237, 907
Indian Territory.....	1, 166, 646		367, 591	422, 534	134, 102	2, 090, 873
Oklahoma.....	395, 170	60, 203	68, 391	978, 994	298, 075	1, 800, 833
Total.....	297, 763, 972	44, 753, 649	12, 225, 856	167, 816, 909	87, 701, 829	610, 262, 215
Total all divisions.....	7, 836, 208, 250	1, 254, 693, 941	237, 908, 010	3, 101, 005, 735	352, 396, 559	12, 782, 212, 495

Tables are given in the Appendix,\* pp. 220, showing (1) the amounts of drafts drawn by national banking associations located in the reserve cities, upon all banks in each reserve city; (2) similar information in respect to banks outside of reserve cities; and (3) a tabular statement showing by geographical divisions the amount drawn by national banking associations in each State, reserve city, and geographical division, upon each reserve city.

Notwithstanding that the total amount of drafts drawn by the national banks of the United States during the year ended June 30, 1891, shows a satisfactory increase over the operations of the year immediately preceding that under consideration, it should be remembered that the year ended June 30, 1891, has been one of great depression on account of the monetary stringency which prevailed for the greater part of that period, and the consequent liquidations which have been in progress. While by far the larger part of the banking business is conducted through associations belonging to the national system, it is necessary to take into consideration the operations of banks other than national in order to arrive at a proper estimate of the magnitude of the business liquidated through the agency of the banking institutions of the country.

In the collection of statistics required by the statute the Comptroller has this year received reports from 4,342 corporations or firms other than national banks which do a commercial banking business, in whole or in part. Of these 2,572 are State banks, 171 loan and trust companies, 364 are savings banks having capital stock, and 1,235 are private bankers. These represent a capital of \$356,749,315. If the domestic exchange drawn by these banking institutions bears the same relation to their capital stock as in the case of national banks, it will be found that the amount of drafts drawn by banks and bankers other than national will amount to \$6,743,157,040.

In order to arrive at the grand total of domestic exchange drawn by all the banks and bankers of the United States the following statement has been prepared, exhibiting the amounts of drafts drawn by—

3,637 national banks, official.....	\$12, 782, 212, 495
4,342 State banks, private banks, etc.....	6, 743, 157, 040
Total.....	19, 525, 369, 535

\* This appendix, which is omitted for want of space, will be found in the separate volumes of the Comptroller's report.

As there are many banks other than national that do not report to the Comptroller of the Currency, with regard to which no statistics are accessible, it is probable that the amount estimated as drawn by these institutions in the above table is understated.

The magnitude of the operations thus indicated illustrates how indispensable banks are to the safe and economical conduct of the business of the country. This immense total of nearly \$20,000,000,000 represents simply the net balances between various localities adjusted through the agency of banks, and bears a very small proportion to the gross transactions which are taking place between the banks and their customers. Some idea can be formed of the magnitude of the total transactions of national banks by consideration of the fact that on the first day of July, 1890, the receipts by 3,364 national banks of the United States aggregated \$421,824,726. If we take \$421,000,000 as the average daily transactions of the national banks, and multiply this by 307 as the number of business days in the year, it will be found that the total receipts of these banks for a single year would amount to \$129,247,000,000, or a sum greatly in excess of the estimated value of all the real and personal property of Great Britain and the United States combined.

When we come to realize with what economy and safety this immense business is transacted the importance of perpetuating and perfecting the national banking system can not fail to command attention.

In another part of this report will be found a statement of the average annual losses by reason of the failure of national banks. When this comparatively small loss is placed against the immense transactions which have taken place through these agencies the conspicuous fidelity of the associations constituting the system must be recognized by every impartial observer.

#### EXAMINATIONS.

The national bank act was perfected with great care, and in its provisions were embodied all those salutary restraints which previous legislation and the banking experience of the world for many centuries had demonstrated to be conducive to the safe and successful conduct of banks organized for commercial business. The wisdom of those who were responsible for its preparation has been vindicated by the unexampled success which has attended banks organized under it during the past twenty-nine years. No system has ever issued notes circulating at par over so wide an area of country; absolutely without loss to holders; nor has any other afforded such complete security to depositors and creditors.

The administration of this act was committed to a Bureau of which the Comptroller of the Currency is the chief officer, and all the provisions incident to the organization, supervision, and closing of associations are designed to be executed through the operation of the agency so created. The duties of the Comptroller of the Currency, as the chief executive officer, are set forth with great clearness and particularity. So far as the proceedings incident to the organization of new associations are concerned, up to and including the certificate authorizing them to begin business, they are so conducted as to make it possible for the Comptroller to personally supervise the details and see that the law is obeyed.

It is impossible, however, for him to personally visit the various associations after organization is completed and ascertain for himself that



the conduct of their affairs is in every particular in conformity with law. His information in relation to matters incident to the internal management of a bank reaches him through two channels. First, through what are known as "reports of condition," which are required to be made by each association, upon call of the Comptroller, for some past date, at least five times a year, and, secondly, through reports made by national-bank examiners. Reports of condition are made upon the oath or affirmation of the president or cashier, attested by at least three directors, and are required to be published in some newspaper issued in the locality where the bank is situated.

The report prepared in these cases is substantially a trial balance from the general ledger, under such classifications as the Comptroller directs, showing in detail the entire resources of the association upon the one hand, and its entire liabilities upon the other. If correctly and honestly made, these published reports afford to the shareholders and creditors of the association an opportunity to form a reasonably correct judgment as to its solvency, its earnings, and the value of its shares. Certain schedules accompany these reports, which are designed to disclose such facts as will indicate whether or not any provision of the national-bank act has been violated. This system of reports, especially so far as it applies to banks under honest management, is no doubt to a certain degree effective in preventing unwise and unlawful acts on the part of those directly charged with the management.

As severe penalties are imposed upon any officer or employé who makes or aids or abets others in making any false report or statement of the association with intent to defraud or deceive, even those whose honesty may be brought in question are constrained through fear to make truthful reports. It sometimes occurs, however, that banks fall under the management of those who are utterly wanting in integrity and are undeterred by the penalties of the law. Occasionally the active officers of the bank enter into such collusion as renders it comparatively safe, in their opinion, to make reports which are designed to cover up unlawful practices, and to either overstate the value of the bank's resources, or understate its liabilities, so that the published report thus made serves to grossly deceive those for whose benefit the publication has been wisely ordered.

As banks under honest management are usually conducted in obedience to law, it is clear that the value of governmental supervision is determined by the success it may achieve in ascertaining facts hidden from view by bank managers whose purpose it is to keep from the knowledge of the Comptroller conditions which might involve impairment of capital, insolvency, or criminality. The agency provided by law for ascertaining with greater certainty the condition of these associations is through the periodical visits of examiners appointed for the purpose.

The authority for the appointment of national-bank examiners is found in section 5240 of the Revised Statutes of the United States, wherein it is provided that—

The Comptroller, with the approval of the Secretary of the Treasury, shall, as often as shall be deemed necessary or proper, appoint a suitable person or persons to make an examination of the affairs of every banking association, who shall have power to make a thorough examination into all the affairs of the association, and, in doing so, to examine any of the officers and agents thereof on oath; and shall make a full and detailed report of the condition of the association to the Comptroller.

This brief paragraph contains the only provision of law for the appointment of national-bank examiners, and is the only place where

his rights, powers, and duties are set forth. It is apparent that these examiners were to be the confidential agents of the Comptroller, and as such to have such duties and to exercise such powers, within the law, as the Comptroller might from time to time direct.

As has been said, these examiners have always been regarded as the confidential agents of the Comptroller, and the various communications and reports transmitted by them to him have always been considered as confidential and privileged.

The relations existing between the Comptroller and his examiners is of such a character that they must necessarily possess his entire confidence. Any information which might lead him to entertain a reasonable doubt as to the skill or integrity of an examiner would make it his duty to immediately suspend him, even though the information might be of such a character as could not be substantiated by competent proof, or of such a confidential nature as would make it necessary for the Comptroller to withhold the character of the charges from the examiner himself. The Comptroller would be derelict in duty who would continue to employ the services of an examiner who had so conducted himself as to impair that complete confidence which must from the necessities of the case exist on the part of his superior officer.

Inasmuch as the original purpose of those who framed the national-bank act was to make a market for the securities of the United States, to provide notes for circulation, and to create fiscal agencies for the service of the Government, it is fair to presume that they had in view such an examination as would enable the Comptroller to ascertain whether or not the various provisions of law had been complied with, and to see that the interests of the Government were protected, so far as they were involved in deposits of public moneys or the issuing of circulating notes.

Among other requirements the national-bank act provides that the capital stock of an association shall be fully paid in cash, and that each director shall be a citizen of the United States and the bona fide owner of at least ten shares of the capital stock; that loans shall be made only on personal security; that real estate, when lawfully held, shall be disposed of within the period of five years; that a list of shareholders shall be correctly prepared and kept subject to the inspection of creditors and shareholders; that a reserve of lawful money shall be held against deposits; that dividends shall not be made until earned; that loans to any one person, corporation, or firm shall not exceed in amount 10 per cent of the capital paid in; that the liabilities of the association under section 5202 of the Revised Statutes of the United States shall not exceed the amount of its capital stock actually paid in; that checks shall not be certified in excess of the drawer's deposit, and that loans shall not be made while the lawful money reserve is deficient.

It would seem to be the duty of an examiner in making an official visit to an association to ascertain whether or not these requirements had been fully complied with and to report any disobedience of these provisions of law brought to his attention. He is also expected upon occasion to ascertain and report to the Comptroller as to whether or not the latter can properly approve a proposed increase or reduction of capital, and as to the propriety of permitting an association desiring to do so to extend its corporate existence or go into voluntary liquidation.

Inasmuch as the Comptroller is authorized to require any association whose capital becomes impaired to pay the deficiency by assessment upon its shareholders and to appoint a receiver to close up its business in case it fails to make good its capital within three months after being

notified so to do, and inasmuch as the Comptroller is further authorized to appoint a receiver for any association which he shall become satisfied is insolvent, it would appear to be the duty of an examiner to not only ascertain but verify the liabilities and resources of an association and make such an estimate of the value of the latter as will enable the Comptroller upon his report to determine with reasonable certainty whether or not impairment of capital or insolvency exists.

So far as can be deduced from the provisions of the act under which national-banking associations are organized and operated, an examiner's duties are above substantially set forth. In the letter of instructions addressed to examiners, and upon the blank reports furnished for their use are found directions covering the requirements of the law as above expressed. Much, however, must be left to the discretion and intelligence of the examiner himself. No cast-iron rules, covering minute details, can be issued to examiners as a class, for the reason that what would be practicable, proper, and necessary in the case of a small bank located in some obscure hamlet, would not be applicable in the case of a large association in a central reserve city.

As a rule examiners find the greatest difficulty in so directing their efforts as to ascertain whether or not impairment or insolvency exists. They are directed to verify every credit and debt balance, to personally count the cash, and to list and verify the loans and discounts and other assets of the association. This verification can not, of course, be exhaustive, for the reason that the compensation awarded examiners by law would not cover the time necessarily employed to this end. Nor would national banks, as a class, be willing to surrender their books and suffer interference with their business for a sufficient length of time to permit the examiner to make a complete audit of their affairs, even if they were willing to submit to the expense necessarily attending it.

The liabilities of a bank are represented to a large extent by pass books in the hands of a multitude of depositors, by drafts issued to a large number of purchasers and by them transmitted to distant points, a large amount (several days' issue at least) always being in transit and unpaid; in certificates of deposit and other like evidences of indebtedness held by persons unknown and inaccessible to the examiner, in balances due to other banks, and in bills payable and rediscounts, usually in the hands of distant correspondents of the association.

It is obvious, therefore, that it would be absolutely impracticable for the examiner to make such a complete verification as would demonstrate beyond question that the entries stating these liabilities upon the books of the bank precisely correspond with the amounts represented by these various evidences of indebtedness. Some of these accounts may in a certain degree be verified by correspondence with the distant creditors, but to call in all the pass books, certificates of deposit, and drafts in transit would be obviously impracticable.

The examinations, and reports based thereon, have undergone a gradual process of evolution during the more than quarter of a century that the national-banking system has been in existence. From year to year the attention of the Comptroller has been called to new and novel devices adopted by those who sought to cover up their criminality or prevent the discovery of serious losses. This has led to increased vigilance upon the part of examiners and to the adoption of such measures as would, so far as possible, prevent the success of such devices in the future. So, under the exigencies of the service the scope and details of examinations have undergone gradual transforma-

tion and enlargement, making them more and more effective and valuable as the age of the system and experience in the wiles of dishonest bank officials increase.

The small losses suffered by creditors of national banks in the past have led some part of the general public to feel that governmental supervision should be of such a character as to absolutely prevent these associations from becoming insolvent, and that in case such failures occur those charged with the administration of the law are necessarily derelict in duty. It is apparent, however, that such is very far from being the case. It will be observed that the duties of the Comptroller, and in some sense the examiners, are largely negative; that the law consists in large part of necessary limitations and restrictions upon the operations of the associations organized under its authority. The Comptroller is therefore mainly charged with the responsibility of indicating to bank managers what they shall not do.

The affairs of each association are, however, wisely placed under the control of a board of directors elected by the shareholders, which is alone vested with the power to direct its management. It is apparent that it would be impracticable for any Bureau of the General Government to undertake to participate to any degree in the receiving of deposits, in the making of loans, and in the thousand details incident to the management of each particular bank. It would be in the highest degree unfortunate and unwise for the Government to attempt to usurp in any manner the duties which are and must be devolved upon the representatives of the shareholders of the various banks—upon its directors and officers.

That the limitations and restraints imposed by the national-bank act, supplemented by the periodical reports required and published, have done much to promote the success of the banks constituting the national system, and the security of the various creditors is demonstrated by its history. It is, however, indisputable, and conceded by all those informed as to the facts, that the system of examinations provided for in the brief paragraph quoted at the beginning of this article is of paramount importance and absolutely indispensable to the conspicuous success which has attended the operations of these associations from the inauguration of the system.

The officers directly in charge of the various banks and the employés to whom are committed the details incident to the proper conduct of the business, are actuated by the same motives which inspire humanity generally and are subject to the same temptations and the same ambitions. In the opinion of the Comptroller, every such officer and employé will admit that the expected visit of a skilled examiner who is to inspect and criticise the work upon which he is engaged incites him to greater diligence, promptness, and accuracy, tends to deter him from entering upon operations inconsistent with good banking, and strengthens him in his efforts to overcome those temptations to disobey the law which come to every bank manager through the pressure of customers in the most varied and insidious forms.

That the visits of an examiner should be always welcome to those in charge of a bank is not to be expected. Those, however, who are conscious of having discharged their duties with fidelity and ability gladly welcome the inspection of an expert who can properly appreciate the results of their faithfulness. The officer in charge who earnestly desires an honorable and successful career will gladly accept the services of one who can aid him in verifying the various accounts of the bank and in establishing the fidelity and ability of those subordinates who are eu-

trusted with the details of business. The directors of any association who are disposed to fulfill the important duties imposed by law and to merit the confidence reposed in them by their shareholders, hail with pleasure the visit of one whose sole object is to reinforce their efforts to contribute to the safety and success of the institution which has been committed to their care and direction.

Unfortunately dereliction of duty on the part of directors is the chief cause of failure upon the part of corporations generally and of national banks particularly. It is this inattention to duty upon the part of those chosen to represent the shareholders in the management of national banks which has made the visits of the examiner an absolute necessity.

It has become a habit on the part of the general public whenever the failure of a national bank occurs to at once challenge the integrity or skill of the examiner charged with its supervision, oblivious of the fact that his energy, his experience, and his devotion to duty may have prevented the failure of a score of more or less embarrassed institutions as to whose mismanagement they are of necessity entirely uninformed.

The bank examiner as a rule faithfully discharges his duty. Every disobedience of law, and everything indicating impairment of capital, insolvency, or criminality are in most instances faithfully reported to the Comptroller of the Currency. In every such case the Comptroller applies the remedy named in the law. If the report indicates a minor disobedience of law or of the rules of sound banking, caution or reproof is administered. If impairment of capital is indicated he immediately issues a notification that it be made good by assessment upon the shareholders. In case insolvency is shown to his satisfaction a receiver is appointed.

The great service performed through the agency of bank examiners consists largely, however, in meeting dangerous and unlawful practices at the threshold. The number of cases of this kind which have been arrested at the beginning, and severe loss, if not insolvency, prevented by the prompt and timely action of bank examiners is very great, although necessarily unknown to the general public, and hence unappreciated by those whose interests have been protected.

The Comptroller feels the need continually of one or more supervising examiners of approved skill and unquestioned integrity who might visit the various examiners in the field and bring the work into greater uniformity and in many ways increase its efficiency. Although the instructions are explicit and the blanks so arranged as to constantly remind these officers of what a complete examination should consist, yet the Comptroller can not always feel assured that these are fully understood and faithfully obeyed. And, again, when failures multiply and exigencies arise making extra precautions necessary, the services of one or more conspicuously capable examiners who are not permanently assigned to any particularly district would be invaluable.

The Comptroller also calls attention to the fact that assistant examiners are needed in all the large cities, and that no such office now exists.

He therefore recommends that the law be so amended as to provide for the appointment of not more than three supervising examiners who shall receive an annual salary to be paid from the public funds; that the Comptroller be empowered to appoint as many assistant examiners as may in his judgment be necessary, to be paid such compensation as may be fixed by the Comptroller from the fees of the examiners by whom they are employed.

That each supervising examiner, examiner, and assistant examiner be required to take an oath before entering upon the discharge of his duties, and also to give bonds in such amount and with such sureties as may be satisfactory to the Comptroller.

#### CERTIFICATES OF STOCK.

Section 5139 of the Revised Statutes of the United States provides that "The capital stock of each association shall be divided into shares of one hundred dollars each, and be deemed personal property, and transferable on the books of the association in such manner as may be prescribed in the by-laws or articles of association."

The reports of examiners indicate that too little care is taken in the transfer of stock and in the issuing of certificates. In many cases boards of directors neglect to prescribe in the by-laws the manner in which the transfers are to be made, and, as a rule, the articles of association are silent upon the subject.

In other instances the by-laws set forth in general terms the manner in which such transfers shall be effected, but it is frequently found that they are not obeyed, and that the transfers are of a very irregular character, and in many cases not lawfully executed. In some banks no stock ledger is found; in others, certificates are signed in blank and left for some subordinate to fill out and deliver when occasion shall require. In other banks certificates surrendered for transfer are not properly cancelled and preserved, and in newly organized banks they are occasionally issued to shareholders prior to their having paid in full for the same. Where banks are increasing their capital, certificates are sometimes issued before the increase has been submitted to and approved by the Comptroller.

These are a few examples of irregular practices on the part of banks which have been brought to the attention of the Comptroller by recent examinations.

The shareholders of national banks are its proprietors and the certificates of stock issued to them are the evidence of their proprietorship. The importance of preserving the record of such ownership is evidently not sufficiently appreciated. While it is true that overissues of stock are comparatively infrequent it is nevertheless the fact that examiners often find difficulty in verifying trial balances taken from stock ledgers. While in most cases this is simply an evidence of carelessness and lack of system, yet, the examiner can not always be sure that the future may not develop that a more serious condition exists.

One remedy suggested for this state of things is that all transfers of stock be registered by a corporation acting in the capacity of an agent for that purpose. This is a very valuable safeguard, and is comparatively convenient and inexpensive for banks situated in large cities. This plan is certainly worthy of investigation by all boards of directors, and it is recommended to their favorable consideration. The added value attached to shares by reason of this registration would, in the opinion of the Comptroller, exceed the slight cost which such registration would involve. As the system is, however, largely composed of banks with small capital, located outside of the larger cities, in a great majority of cases this plan would not be deemed feasible, and therefore the remedy, so far as it applies to the system generally, must be found in the greater care and activity of the directors of the several associations. They should first see that proper by-laws regulating the transfer of shares are adopted. Proper books should be furnished for recording the transfer of shares, in accordance with the terms of the by-laws, and

provision made for the frequent examination of the certificate book, stock ledger, and transfer book by a committee charged with this special duty.

The signing of certificates in blank should be forbidden, and great care should be exercised in the cancellation and preservation of surrendered certificates. As it is important in the enforcement of the individual liability of shareholders in the case of insolvent banks whose assets prove insufficient to pay their debts that the question of proprietorship should be definitely determined, it is recommended that a receipt be taken from each shareholder upon delivery to him of the certificate representing the stock of which he is the owner.

#### OFFICERS AND DIRECTORS AS BORROWERS.

While the failures of the year just closed have been in large part due to well-defined causes, which have been operating with more or less severity in all parts of the civilized world, supplemented by the local influences to which allusion has been made, it is evident that some features of the more important ones are suggestive of needed changes in the national-bank act. In almost every instance an investigation of the affairs of an insolvent bank discloses the fact that the officers and directors have too freely used the funds of the association for their own purposes, either in a lawful or unlawful manner.

The facility with which the active officers of a bank may borrow its funds seems to make it necessary that some added restriction should be placed upon transactions of this kind.

In the organization of a national bank those who contribute the funds which constitute its capital should dedicate the same to the business of banking, and not to the creation of an instrumentality through which they may proceed to borrow to an amount largely in excess of the sum contributed by them to the original capital.

The principal limitation as to loans and discounts is found in section 5200 of the Revised Statutes of the United States, which reads as follows:

The total liabilities to any association, of any person, or of any company, corporation, or firm, for money borrowed, including in the liabilities of a company or firm the liabilities of the several members thereof, shall at no time exceed one-tenth part of the amount of the capital stock of such association actually paid in. But the discount of bills of exchange drawn in good faith against actually existing values, and the discount of commercial or business paper actually owned by the person negotiating the same, shall not be considered as money borrowed.

This limitation is found to be wholesome in its general application, but recent events indicate that additional safeguards are needed.

In my opinion some limitation should be placed upon the amount of commercial or business paper which may be discounted by an association for any person, company, corporation, or firm, and a similar restriction should be placed upon indirect liabilities resulting from guaranty or endorsement. If it is deemed necessary to limit direct loans to 10 per cent of the capital paid in it would for the same reason follow that indirect liabilities should be subject to some limitation. Just what the extent of the restrictions should be is not so easily determined, but, in my judgment, the direct and indirect liabilities, in the case of a director, should not exceed 20 per cent of the capital paid in.

The active officers of the bank, who are charged with the custody of its assets and the handling of its funds, should not, in my opinion, be permitted to appear as borrowers or become in any way liable to the association with which they are connected. While this might work hardship in exceptional cases it would without doubt add greatly to the se-

curity of the creditors of the banks as a whole. It would be unwise to forbid an association to loan to or discount for its several directors, as they are usually selected from among the leading men in the various branches of business, for the reason that they possess information which is of great value in passing upon paper offered by those engaged in the same line of trade with themselves.

There seems to be no serious objection, however, to placing some limit upon their indirect as well as direct liabilities. The Comptroller, therefore, takes this opportunity to recommend that the active officers of a bank be excluded from incurring liabilities to the association with which they are connected, and that the direct and indirect liabilities of a director be confined to 20 per cent of the paid-up capital, leaving the limitations contained in section 5200 United States Revised Statutes intact. The Comptroller is also of opinion that the publication of the liabilities of officers and directors would afford a valuable safeguard.

The Comptroller also desires to call attention to the fact that no suitable penalty is provided by law for violations of section 5200 United States Revised Statutes.

Aside from the power to bring suit for forfeiture of franchise under the general provisions of law laying the groundwork for enforcing the liability of directors, the Comptroller is without the power to enforce obedience to the limitations of the section quoted. The remedy provided is so severe as to make it entirely useless, no Comptroller having ever brought suit to forfeit the franchise of an active bank. The reason for this is obvious, as such a proceeding would destroy the bank, thereby greatly aggravating instead of affording a remedy for the evil complained of. The Comptroller should be empowered by law to inflict such a penalty, by way of fine or assessment, as would make excessive loans highly unprofitable, and yet not so severe as to prevent its being promptly and invariably imposed in every case brought to his notice.

#### BONDS OF BANK OFFICERS.

Circumstances attending recent failures have served to call the attention of the Comptroller to the fact that much greater care should be exercised by boards of directors in the matter of the official bonds of the officers and employes of their several banks.

The general verdict of those most experienced in the management of banks is in favor of requiring official bonds from all who occupy places of trust, and especially those who handle cash or convertible securities. Under the national-bank act it is left discretionary with boards of directors whether or not they shall require official bonds. This matter should be taken up, fully discussed, and definitely decided by each board of directors.

At the time of organization the matter usually has attention and certain requirements are decided upon but are inefficiently carried out. Frequently the by-laws of an association contain all that is necessary in relation to bonds, but the reports of bank examiners disclose the fact that these by-laws often become obsolete by reason of inattention to their enforcement.

There are various phases of this subject which should be considered by those responsible for the management of a bank. In the first place it is necessary that the board of directors should decide as to the particular officers and employes who shall give official bonds and determine upon the amount in each case. Ordinarily this covers the entire action of the board in relation to the matter. This, however, does not consti-



tute the full measure of their duty. Great care should be taken in preparing the form of the bond required so that in case it becomes forfeited the penalty can be enforced. Not only should the form of the bond have careful attention but its terms should be such as to cover not only criminal acts but such as involve a lack of due diligence on the part of the officers or employes.

In this connection it is proper to say that the Comptroller is in receipt of information, from a source which entitles it to the highest consideration, that bonds are habitually offered and frequently accepted which guarantee the bank only against such misconduct of the officer as amounts to embezzlement or larceny and do not secure it against gross carelessness or against connivance at or the overlooking of its spoliation by others.

This warning should be heeded and every board of directors should promptly order an examination of all official bonds in their custody by competent counsel so that their bank may not suffer through their neglect when an exigency arises.

Again, it is important that the sureties should be of such a character as to insure the collection of the penalty in case of forfeiture. If the surety is an incorporated company, as is common now, its solvency should be fully ascertained, and the necessary information procured as to its right to enter into such a contract under its charter. It is also important that this class of bonds should be examined with especial care as to whether they are broad enough in their terms to properly protect the bank in case of the unfaithfulness of the principal.

In case natural persons are accepted as surety similar care should be exercised. No one should be accepted as surety upon such a bond whose responsibility for the penalty is not fully established. In addition to this it is well to reject all those who are not of such high character and established integrity as to unhesitatingly meet any losses which may occur, regarding it as a moral as well as a legal obligation.

It is quite frequently the case that a bond prepared and executed, with satisfactory sureties, is found in the custody of or accessible to the identical officer for whose faithful performance of duty it is the bank's only security. It is the duty of every board of directors to see that the custody of these bonds is committed to those who can have no interest in their becoming mislaid or destroyed, and who will faithfully keep and produce them when wanted.

The bond having been properly prepared and executed, signed by sureties known to be responsible and deposited in secure hands, it remains for the board of directors to make a periodical examination in order that their existence and safety may be verified, and for the further purpose of ascertaining that the security once deemed satisfactory has not become impaired by death, removal, insolvency, or some other cause which would put the interests of the bank in jeopardy.

At the regular annual visit of the examiner inquiry is made as to whether the by-laws require official bonds, and if so whether or not they have been executed in accordance therewith, and also as to their custody. He is instructed to call the attention of officers to any circumstances developed by his examination which would tend to impair the security of the association. His suggestions in relation to this matter, however, are usually necessarily made to the active officers of the bank, who are the identical persons from whom official bonds are required. It is often impracticable for him to call the attention of the board of directors of the bank to the necessity for the desired action in a given case.

The danger lurking here is greatly aggravated by the fact that, as a rule, the active officers possess the unbounded confidence of the board

of directors, and this confidence generally remains unshaken until the commission of some act which makes necessary a resort to the sureties upon the official bond.

Unless the precautions above alluded to have had attention prior to the discovery of the unfaithfulness of the trusted officer or employé the directors awaken too late to the fact that they have been derelict in duty.

#### CLOSED NATIONAL BANKS.

The following statement exhibits the title, capital, and circulation issued, redeemed, and outstanding of associations which were closed to business during the year ended October 31, 1891. Of these 66 associations 41 went into voluntary liquidation and 25 into the hands of receivers.

#### NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1891, IN EACH STATE AND TERRITORY, WITH CAPITAL AND CIRCULATION.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Out-standing.
First National Bank of Meade Center, Kans.....	May 5, 1887	Oct. 17, 1890	\$50,000	\$10,750	\$4,470	\$6,280
Sandy River National Bank of Farmington, Mo.....	Mar. 16, 1885	Nov. 1, 1890	75,000	58,260	13,602	44,658
First National Bank of Alma, Kans.....	Aug. 3, 1887	Nov. 10, 1890	75,000	16,875	6,830	10,045
First National Bank of Belleville, Kans.....	Aug. 28, 1885	Dec. 2, 1890	50,000	11,250	4,850	6,400
German American National Bank of Kansas City, Mo.....	Sept. 24, 1887	Dec. 5, 1890	250,000	45,000	12,600	32,400
American National Bank of Arkansas City, Kans.....	Mar. 15, 1889	Dec. 8, 1890	300,000	45,000	.....	45,000
Spokane National Bank of Spokane Falls, Wash.....	Jan. 24, 1888	Dec. 18, 1890	100,000	21,700	.....	21,700
First National Bank of Hill City, Kans.....	July 25, 1887	Dec. 20, 1890	50,000	10,750	3,410	7,340
German National Bank of Evansville, Ind.....	Jan. 18, 1871	Dec. 24, 1890	250,000	98,030	12,810	85,220
City National Bank of Hastings, Nebr.....	Dec. 27, 1883	Dec. 27, 1890	100,000	22,500	6,250	16,250
People's National Bank of Fayetteville, N. C.....	June 27, 1872	Dec. 31, 1890	125,000	28,800	9,385	19,415
First National Bank of Frankfort, Kans.....	Nov. 3, 1882	Jan. 8, 1891	100,000	22,500	6,422	16,078
Farmers' and Merchants' National Bank of Vandalia, Ill.....	Jan. 31, 1871	Jan. 10, 1891	100,000	22,500	5,410	17,090
Second National Bank of Owosso, Mich.....	Nov. 14, 1885	Jan. 13, 1891	60,000	13,500	4,400	9,100
West Side National Bank of Wichita, Kans.....	July 19, 1887	....do.....	100,000	22,500	6,490	16,010
Anthony National Bank of Anthony, Kans.....	Sept. 16, 1885	....do.....	50,000	10,750	1,920	8,830
Union National Bank of Oshkosh, Wis.....	Feb. 9, 1871	Jan. 23, 1891	200,000	45,000	10,430	34,570
First National Bank of Ellsworth, Kans.....	Sept. 11, 1884	Jan. 26, 1891	50,000	10,750	2,770	7,980
Mercantile National Bank of Louisiana, Mo.....	Jan. 19, 1884	Jan. 27, 1891	50,000	11,250	2,960	8,290
Commercial National Bank of Rochester, N. Y.....	May 8, 1878	....do.....	200,000	41,820	11,590	30,230
National Bank of Eldorado, Kans.....	Aug. 22, 1883	Feb. 9, 1891	50,000	10,745	3,185	7,560
First National Bank of Suffolk, Va.....	May 25, 1889	Feb. 12, 1891	50,000	11,250	2,940	8,310
Citizens' National Bank of Medicine Lodge, Kans.....	Nov. 30, 1886	Feb. 19, 1891	50,000	11,250	3,000	8,250
Rome National Bank of Rome, Ga.....	July 15, 1890	Feb. 23, 1891	100,000	22,500	6,740	15,700
Windsor National Bank of Windsor, Vt.....	Oct. 18, 1884	Feb. 24, 1891	50,000	22,500	5,820	16,680
Beadle County National Bank of Huron, S. Dak.....	June 30, 1883	Feb. 26, 1891	100,000	22,500	3,060	18,540
Pratt County National Bank of Pratt, Kans.....	Sept. 8, 1887	....do.....	50,000	11,250	.....	11,250

## NATIONAL BANKS CLOSED DURING THE YEAR ENDED OCTOBER 31, 1891, IN EACH STATE AND TERRITORY, ETC.—Continued.

Name and location of bank.	Date of authority to commence business.	Date of closing.	Capital stock.	Circulation.		
				Issued.	Re-deemed.	Out-standing.
National Bank of Chester, S. C.	Mar. 22, 1871	Mar. 2, 1891	\$150,000	\$33,250	\$9,280	\$23,960
Second National Bank of McPherson, Kans.	Sept. 16, 1887	....do.....	50,000	11,250	2,720	8,530
American National Bank of Sioux City, Iowa.	Nov. 14, 1888	Mar. 12, 1891	150,000	33,750	8,430	25,320
Keystone National Bank of Philadelphia, Pa.	July 30, 1875	Mar. 20, 1891	500,000	41,180	.....	41,180
United States National Bank of Atchison, Kans.	Dec. 30, 1886	Mar. 24, 1891	250,000	45,000	10,400	34,600
Merchants' National Bank of Binghamton, N. Y.	Feb. 24, 1874	....do.....	100,000	61,638	11,940	49,698
Washington National Bank of the city of New York, N. Y.	June 5, 1890	Apr. 13, 1891	300,000	45,000	12,310	32,690
First National Bank of Ashland, Kans.	May 20, 1887	Apr. 15, 1891	50,000	11,250	2,870	8,380
Spring Garden National Bank of Philadelphia, Pa.	Mar. 13, 1886	May 8, 1891	750,000	45,000	.....	45,000
First National Bank of Burr Oak, Kans.	May 5, 1888	May 15, 1891	50,000	11,250	2,510	8,740
First National Bank of Red Cloud, Nebr.	Nov. 8, 1882	May 22, 1891	75,000	16,225	.....	16,225
Glenwood National Bank of Glenwood Springs, Colo.	June 13, 1887	May 23, 1891	100,000	22,500	2,940	19,560
First National Bank of Cardiff, Tenn.	May 8, 1890	May 25, 1891	50,000	11,250	1,460	9,790
National City Bank of Marshall, Mich.	July 29, 1872	June 3, 1891	100,000	44,000	.....	44,000
First National Bank of Grand Haven, Mich.	July 25, 1871	June 5, 1891	200,000	45,000	9,112	35,888
Central Nebraska National Bank of Broken Bow, Nebr.	Sept. 28, 1888	June 12, 1891	60,000	13,500	.....	13,500
Florence National Bank of Florence, Ala.	Oct. 3, 1889	June 22, 1891	100,000	12,900	.....	12,900
East Saginaw National Bank of East Saginaw, Mich.	Feb. 13, 1884	June 23, 1891	150,000	33,750	2,310	31,440
Twin City National Bank of New Brighton, Minn.	May 7, 1890	....do.....	50,000	11,250	1,250	10,000
Red Cloud National Bank of Red Cloud, Nebr.	May 10, 1884	June 26, 1891	75,000	16,875	.....	16,875
First National Bank of Merced, Cal.	June 23, 1887	June 30, 1891	200,000	43,400	5,710	37,690
National Bank of Union County, Morganfield, Ky.	Dec. 3, 1874	....do.....	100,000	88,090	10,845	77,245
Asbury Park National Bank of Asbury Park, N. J.	Sept. 17, 1887	July 1, 1891	100,000	20,700	.....	20,700
Ninth National Bank of Dallas, Tex.	Sept. 12, 1890	....do.....	300,000	45,000	.....	45,000
Citizens' National Bank of Yatesville, Tex.	Aug. 5, 1890	....do.....	50,000	11,250	1,490	9,760
Citizens' National Bank of Belton, Tex.	Nov. 30, 1889	....do.....	50,000	10,750	980	9,770
Second National Bank of Aurora, Ill.	Dec. 27, 1871	July 13, 1891	100,000	22,500	1,780	20,720
First National Bank of Kansas City, Kans.	May 17, 1887	July 16, 1891	150,000	33,750	.....	33,750
First National Bank of Palatka, Fla.	July 15, 1884	July 17, 1891	150,000	33,750	100	33,650
Farley National Bank of Montgomery, Ala.	Dec. 18, 1889	Aug. 31, 1891	100,000	22,500	.....	22,500
Ord National Bank of Ord, Nebr.	Apr. 7, 1886	Aug. 22, 1891	50,000	11,250	1,070	10,180
First National Bank of Indianapolis, Nebr.	Apr. 8, 1886	Aug. 31, 1891	50,000	11,250	823	10,427
National Bank of Anderson, S. C.	Dec. 20, 1872	Sept. 1, 1891	50,000	14,050	690	13,360
Rio Grande National Bank of Laredo, Tex.	Oct. 28, 1889	Sept. 14, 1891	100,000	22,500	.....	22,500
First National Bank of Coldwater, Kans.	May 9, 1887	Sept. 21, 1891	52,000	11,200	.....	11,200
First National Bank of Flushing, Mich.	May 26, 1882	....do.....	50,000	11,250	.....	11,250
First National Bank of Clearfield, Pa.	Jan. 30, 1865	Sept. 29, 1891	100,000	85,340	.....	85,340
First National Bank of Frankestown, N. H.	Nov. 19, 1864	Oct. 10, 1891	100,000	61,135	.....	61,135
Columbus National Bank of New York, N. Y.	Jan. 27, 1891	Oct. 15, 1891	200,000	45,000	.....	45,000
Total			8,147,000	1,851,963	253,274	1,598,689

## RESUMPTION OF BUSINESS BY CLOSED BANKS.

A conspicuous feature of the operations of this Bureau for the report year has been the resumption of business by banks which had voluntarily closed their doors to business.

Ordinarily the closing of a national bank serves to so greatly impair its credit as to render its resuscitation both impracticable and undesirable. In most cases the dishonesty or mismanagement which necessitates the closing of its doors causes such an impairment of confidence as to prevent the bank, even under new and competent management, from regaining its former position and securing the necessary support from the general public.

Ordinarily it is deemed better to organize a new association, with an entirely new title, than to endeavor to reopen one which has been closed. Occasionally, however, it occurs that the closing of a bank may result from causes which neither seriously affect its credit nor greatly impair its capital. In some such cases the confidence of the community is not withdrawn, and the good will of the association, which may have had a long and honorable career, is deemed by its shareholders worthy of preservation.

It has been the policy of the Comptroller in every such case to encourage the adoption of measures that would enable him to withdraw the examiner or receiver and permit the bank to resume business at as early a date as possible. He has, however, invariably made it a condition precedent that the affairs of the association should be put in a satisfactory condition. This would imply that its capital should be unimpaired, that its cash should be substantially equal to its demand liabilities, and that all doubtful and worthless assets should be eliminated; that all its affairs should be placed in strict compliance with law and such changes made in its board of directors and officers as would exclude those who had been guilty of mismanaging its affairs, and generally such measures enforced as would insure a prudent, conservative, and law-abiding course in the future.

This policy has only been adopted in cases where the Comptroller was led to believe that the conditions were, to a marked degree, favorable to a successful future career.

The failure of a bank is always a calamity, even where the assets of the failed institution are sufficient to ultimately pay in full its liabilities. The delay necessarily incident to converting these assets into cash and dividing them among the several claimants is the cause of much inconvenience and loss to a large number of depositors.

A national bank is organized for the purpose of conducting a commercial business, and is ordinarily the depository for the current cash receipts of persons engaged in every form of manufacturing, industrial, and commercial business. Most of these enterprises are conducted with capital barely sufficient to form a basis of credit, the latter being mainly relied upon and of, by far, the greater importance. Every such firm engaged in business is liable to have its credit destroyed by the locking up of its cash resources, resulting in the dishonoring of its paper and subsequent failure.

All classes; however, are represented among the creditors of these insolvent banks. The desire to find a safe depository for funds temporarily idle moves all alike. The rich and the poor, young and old, capitalist and laborer, all appear as claimants.

An investigation of the affairs of an insolvent bank invariably discloses cases of peculiar hardship and frequently brings to light such misfortunes as are calculated to arouse the sympathies of the most in-

different. It is therefore a matter of great importance to the creditors of a failed association that their balances be made available at the earliest date practicable.

Not only are the creditors of a failed association greatly benefited by its being speedily reopened for business but shareholders also, for it is a well-established fact that the assets of such an association are much more valuable to it as an active bank than if in liquidation or in the hands of a receiver.

As a result of the policy outlined above six national banks, which closed their doors to business, possessing an aggregate capital of \$2,225,000 and having liabilities amounting to \$3,756,362, have been permitted to resume business since the 1st day of January, 1891. One other bank, closed by order of the Comptroller, having a capital of \$300,000 and liabilities amounting to \$622,221, was permitted to go into voluntary liquidation, the directors and principal shareholders of the bank having provided the necessary funds to meet all liabilities.

The following table gives the title of these banks, date of closing, date of resumption, and amount of capital and liabilities.

## PERMITTED TO RESUME BUSINESS.

Name and location of bank.	Charter No.	Date of closing.	Date of resumption.	Capital.	Liabilities.*
		1890.	1891.		
Newton National Bank, Newton, Kans. ....	3297	Nov. 20	July 1	\$200,000	\$264,529
First National Bank, Texarkana, Tex. ....	3065	Dec. 1	Jan. 19	100,000	226,693
Farmers' and Merchants' National Bank, Clarksville, Tenn. ....	3241	Dec. 10	Apr. 20	100,000	141,607
Huron National Bank, Huron, S. Dak. ....	3267	Dec. 16	Jan. 3	75,000	177,540
American National Bank, Kansas City, Mo. ...	3544	1891. Jan. 19	Mar. 31	1,250,000	2,359,247
Merchants' National Bank, Fort Worth, Tex. ...	3631	July 20	Sept. 26	500,000	586,746
Total.....				2,225,000	3,756,362

## PERMITTED TO GO INTO VOLUNTARY LIQUIDATION.

Washington National Bank, New York, N. Y. ....	4335	1891. Mar. 24	1891. Apr. 13†	\$300,000	\$622,221
--	------	------------------	-------------------	-----------	-----------

\* Exclusive of capital, surplus, earnings, and circulation.

† Date of liquidation.

Of these banks the Newton National Bank of Newton, Kans., and the Farmers and Merchants' National Bank of Clarksville, Tenn., were in the hands of receivers. In the other cases no receiver had been appointed, a bank examiner being in charge between the date of closing and reopening of the bank for business.

In each of the cases above mentioned the banks when reopened were reported by the officer in charge to possess an unimpaired capital, cash in hand sufficient to meet all demand liabilities, and under such management as gave reasonable assurance of an honorable and successful career. All these banks are still in operation, having promptly met all their obligations according to their terms, excepting the Washington National Bank of New York, which was permitted to go into voluntary liquidation and has paid in full all liabilities.

So far as the Comptroller is informed the records of the Department disclose but one case in the history of the system prior to 1891 where a bank once placed in the hands of a receiver was permitted to reopen.

It is hoped and believed that the future success of these banks will be such as to warrant the Comptroller in continuing a policy which has led to their rehabilitation.

## COMPARATIVE STATEMENTS OF THE NATIONAL BANKS.

The resources and liabilities of the national banks for thirteen years, at nearly corresponding dates, from 1879 to 1891, inclusive, are exhibited in the following table, and the same information with respect to preceding years will be found in the Appendix,\* page 124.

	Oct. 1, 1878.	Oct. 2, 1879.	Oct. 1, 1880.	Oct. 1, 1881.	Oct. 3, 1882.	Oct. 2, 1883.	Sept. 30, 1884.
	2,053 banks.	2,048 banks.	2,090 banks.	2,132 banks.	2,269 banks.	2,501 banks.	2,664 banks.
<b>RESOURCES.</b>							
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans .....	\$834.0	\$878.5	\$1,041.0	\$1,173.8	\$1,243.2	\$1,309.2	\$1,245.3
Bonds for circulation .....	347.6	357.3	357.8	363.3	357.6	351.4	327.4
Other United States bonds .....	94.7	71.2	43.6	56.5	37.4	30.7	30.4
Stocks, bonds, etc. ....	36.9	39.7	48.9	61.9	66.2	71.1	71.4
Due from banks .....	138.9	167.3	213.5	230.8	198.9	208.9	194.2
Real estate .....	46.7	47.8	48.0	47.3	46.5	48.3	49.9
Specie .....	30.7	42.2	109.3	114.3	102.9	107.8	128.6
Legal-tender notes .....	64.4	69.2	56.6	53.2	63.2	70.7	77.0
National-bank notes .....	16.9	16.7	18.2	17.7	20.7	22.7	23.3
Clearing-house exchanges .....	82.4	113.0	121.1	189.2	208.4	96.4	66.3
United States certificates of deposit ..	32.7	26.8	7.7	6.7	8.7	10.0	14.2
Due from United States Treasurer ..	16.5	17.0	17.1	17.5	17.2	16.6	17.7
Other resources .....	24.9	22.1	23.0	26.2	28.9	28.9	33.8
<b>Total .....</b>	<b>1,767.3</b>	<b>1,868.8</b>	<b>2,105.8</b>	<b>2,358.4</b>	<b>2,399.8</b>	<b>2,372.7</b>	<b>2,279.5</b>
<b>LIABILITIES.</b>							
Capital stock .....	466.2	454.1	457.6	463.8	483.1	509.7	524.3
Surplus fund .....	116.9	114.8	120.5	128.1	132.0	142.0	147.0
Undivided profits .....	40.9	40.3	46.1	56.4	61.2	61.6	63.2
Circulation outstanding .....	301.9	313.8	317.3	320.2	315.0	310.5	289.8
Due to depositors .....	668.4	736.9	887.9	1,083.1	1,134.9	1,063.6	993.0
Due to banks .....	165.1	201.2	267.9	294.9	259.9	270.4	246.4
Other liabilities .....	7.9	6.7	8.5	11.9	13.7	14.9	15.8
<b>Total .....</b>	<b>1,767.3</b>	<b>1,868.8</b>	<b>2,105.8</b>	<b>2,358.4</b>	<b>2,399.8</b>	<b>2,372.7</b>	<b>2,279.5</b>

  

	Oct. 1, 1885.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.	Oct. 2, 1890.	Sept. 25, 1891.
	2,714 banks.	2,852 banks.	3,049 banks.	3,120 banks.	3,290 banks.	3,540 banks.	3,677 banks.
<b>RESOURCES.</b>							
	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>	<i>Millions.</i>
Loans .....	\$1,306.1	\$1,451.0	\$1,587.5	\$1,628.1	\$1,817.3	\$1,986.1	\$2,005.5
Bonds for circulation .....	907.7	258.5	189.1	177.6	146.5	140.0	150.0
Other United States bonds .....	31.8	32.4	34.7	63.6	48.5	30.7	24.9
Stocks, bonds, etc. ....	77.6	81.8	88.8	96.3	109.3	115.5	125.2
Due from banks .....	235.3	241.4	256.3	282.5	335.4	336.2	338.7
Real estate .....	51.3	54.1	58.0	61.1	69.4	76.8	83.3
Specie .....	174.9	156.4	165.1	181.3	164.3	195.9	183.5
Legal-tender notes .....	69.7	62.8	73.7	82.0	86.8	80.6	97.6
National-bank notes .....	23.1	22.7	21.9	21.3	20.9	18.5	20.0
Clearing-house exchanges .....	84.9	95.5	88.8	74.2	136.8	106.8	122.0
United States certificates of deposit ..	18.8	5.9	6.2	12.3	12.9	6.2	15.7
Due from United States Treasurer ..	14.9	14.0	9.3	9.0	7.4	6.9	8.0
Other resources .....	36.9	37.4	40.8	42.1	42.8	41.3	38.7
<b>Total .....</b>	<b>2,432.9</b>	<b>2,513.9</b>	<b>2,620.2</b>	<b>2,731.4</b>	<b>2,998.3</b>	<b>3,141.5</b>	<b>3,213.1</b>
<b>LIABILITIES.</b>							
Capital stock .....	527.5	548.5	578.5	588.4	612.6	650.4	677.4
Surplus fund .....	146.6	157.3	173.9	183.1	197.4	213.6	227.6
Undivided profits .....	59.3	66.5	71.5	70.3	84.9	97.0	103.3
Circulation .....	209.0	228.8	167.3	155.4	128.5	123.0	131.3
Due to depositors .....	1,116.7	1,189.5	1,274.7	1,350.7	1,522.0	1,594.2	1,608.6
Due to banks .....	299.7	308.6	329.6	358.1	425.3	420.4	430.6
Other liabilities .....	14.1	14.9	24.7	25.4	27.6	36.9	34.3
<b>Total .....</b>	<b>2,432.9</b>	<b>2,513.9</b>	<b>2,620.2</b>	<b>2,731.4</b>	<b>2,998.3</b>	<b>3,141.5</b>	<b>3,213.1</b>

\* See footnote, p. 337.

The following table presents an abstract of the resources and liabilities of the national banks at the close of business on September 25, 1891, the condition of the banks in New York City, in the three central reserve cities, in other reserve cities, and of country banks shown separately:

	Central reserve cities.		Other reserve cities.*	Country banks.	Aggregate.
	New York City.	New York, Chicago and St. Louis.			
	49 banks.	79 banks.	265 banks.	3,333 banks.	3,677 banks.
<b>RESOURCES.</b>					
Loans and discounts .....	\$301,578,802	\$417,008,805	\$497,430,631	\$1,074,914,803	\$1,989,354,239
Overdrafts .....	308,028	414,415	1,246,128	14,448,422	16,108,965
Bonds for circulation .....	6,854,000	8,504,000	17,867,500	123,654,100	150,035,600
Bonds for deposits .....	1,600,000	2,150,000	5,865,000	12,417,500	20,432,500
United States bonds on hand .....	1,081,450	1,393,800	1,192,650	1,853,000	4,439,450
Stocks, securities, claims, etc. ....	24,822,661	31,080,579	22,453,165	71,640,333	125,179,077
Due from reserve agents .....			61,005,874	132,984,450	193,990,324
Due from other national banks .....	26,722,833	44,608,485	32,532,821	38,055,377	115,196,683
Due from other banks and bankers ..	4,494,368	8,876,325	7,524,725	13,070,848	29,471,898
Banking house, furniture, and fixtures .....					
Other real estate and mortgages owned .....	11,304,776	12,846,491	16,525,593	40,266,943	69,628,827
Current expenses .....	1,159,299	1,566,656	2,736,017	9,338,623	13,641,296
Premiums .....	737,317	951,159	2,730,725	6,197,347	9,879,231
Checks and cash items .....	956,350	1,117,790	2,738,020	10,849,891	14,705,701
Exchanges for clearing house .....	2,141,651	2,268,061	2,044,729	8,969,755	13,272,545
Bills of other national banks .....	86,307,889	92,762,175	26,898,150	2,379,557	122,069,882
Fractional currency, nickels, and cents .....	1,295,128	2,686,373	3,529,179	13,775,615	19,991,167
Specie .....	49,740	76,435	202,833	588,194	867,462
Legal-tender notes .....	53,796,891	77,675,685	45,524,825	60,314,566	183,515,076
United States certificates of deposit ..	23,761,230	35,470,647	25,750,902	36,394,059	97,615,608
Five per cent redemption fund .....	8,225,000	9,565,000	5,715,000	440,000	15,720,000
Due from United States Treasurer ..	297,180	371,430	790,031	5,375,471	6,536,932
	547,008	823,008	267,936	366,864	1,457,808
<b>Total .....</b>	<b>558,041,651</b>	<b>752,217,119</b>	<b>782,577,434</b>	<b>1,678,285,718</b>	<b>3,213,080,271</b>
<b>LIABILITIES.</b>					
Capital stock .....	50,861,970	82,111,970	161,870,860	433,444,040	677,426,870
Surplus fund .....	38,052,490	48,678,490	55,018,361	123,879,635	227,576,486
Undivided profits .....	16,667,301	20,492,046	21,119,426	61,673,202	103,284,674
National bank notes outstanding .....	5,803,910	6,973,825	15,673,070	108,676,406	131,323,301
State bank notes outstanding .....	24,328	24,328	5,682	44,108	74,118
Dividends unpaid .....	136,266	166,973	401,749	885,013	1,453,735
Individual deposits .....	274,462,555	357,800,431	384,418,679	846,097,921	1,588,318,081
United States deposits .....	1,323,296	1,841,814	4,373,876	9,484,983	15,700,673
Deposits of United States disbursing officers .....	216,287	231,984	1,553,136	2,781,540	4,566,660
Due to National banks .....	124,203,318	158,985,925	88,454,652	41,136,127	288,576,704
Due to other banks and bankers .....	46,239,930	74,794,283	42,953,461	24,270,327	142,018,071
Notes and bills rediscounted .....		65,000	2,390,182	19,526,771	21,981,953
Bills payable .....	50,000	50,000	4,343,300	6,385,645	10,778,945
<b>Total .....</b>	<b>558,041,651</b>	<b>752,217,119</b>	<b>782,577,434</b>	<b>1,678,285,718</b>	<b>3,213,080,271</b>

\* Other reserve cities are Boston, Philadelphia, Baltimore, Albany, Brooklyn, Pittsburg, Washington, New Orleans, Louisville, Cincinnati, Cleveland, Detroit, Milwaukee, Des Moines, Minneapolis, St. Paul, Kansas City, St. Joseph, Omaha, and San Francisco.

For several years a statement has been presented, showing in condensed form the changes occurring in the principal items of resources and liabilities of the national banks from January 1, 1866, the data being obtained from an abstract prepared from reports of condition of all national banks at the date of the last call preceding the current annual report. The following statement is perpetuated for purposes of comparison. Aggregates are expressed in round numbers and the dates corresponding with highest and lowest points are given.

HIGHEST AND LOWEST POINTS REACHED IN THE PRINCIPAL ITEMS OF RESOURCES  
AND LIABILITIES SINCE THE ESTABLISHMENT OF THE SYSTEM.

	January 1, 1866.	September 25, 1891.	Highest point reached.		Lowest point reached.	
			Amount.	Date.	Amount.	Date.
Capital .....	\$403,357,346	\$677,426,870	\$677,426,870	Sept. 25, 1891	\$403,357,346	Jan. 1, 1866
Capital, surplus and undivided profits .....	475,330,204	1,008,288,030	1,008,288,030	.....do.....	475,330,204	Do.
Circulation .....	213,239,530	131,323,301	341,320,256	Dec. 26, 1873	122,928,084	Oct. 2, 1890
Total investments in United States bonds .....	440,380,350	174,907,550	712,437,900	Apr. 4, 1879	170,653,050	Do.
Individual deposits .....	520,212,174	1,588,318,081	1,588,318,081	Sept. 25, 1891	501,407,586	Oct. 8, 1870
Loans and discounts .....	500,650,109	1,989,354,239	1,989,354,239	.....do.....	500,650,109	Jan. 1, 1866
Cash:						
National bank notes .....	20,406,442	19,991,167	28,809,699	Dec. 31, 1883	11,841,104	Oct. 7, 1867
Legal-tender notes .....	187,846,548	97,615,608	205,793,579	Oct. 1, 1886	52,156,439	Mar. 11, 1881
Specie .....	16,909,363	183,515,076	195,908,859	Oct. 2, 1890	8,050,330	Oct. 1, 1875

It will be seen that capital, surplus, undivided profits, and deposits have increased from \$995,542,378 in January, 1866, to \$2,596,606,111 on September 25, 1891, and that loans and discounts amounting to \$500,650,109 have reached the sum of \$1,989,354,239, which is nearly quadruple, and upon reference to other pages in this report that the number of active banks has increased from 1,582 to 3,677. The holdings in bonds have decreased from \$440,380,350 to \$174,907,550, but on April 4, 1879, an intermediate period, the banks held \$712,437,900. The specie held by the banks on January 1, 1866, amounted to \$16,909,363, was only \$8,050,330 in 1875, and amounted to \$183,515,076 on September 25, 1891, which was a falling off of more than \$12,000,000 since October 2, 1890, on which date the highest point was reached.

The following comparative statement gives the percentages of loans and discounts, United States bonds, and specie to the entire fund with which the banks do business, which is made up of capital, surplus, undivided profits, circulation, and deposits.

In 1866 the percentage of circulation to capital, surplus, and undivided profits was about 45 per cent, and is now about 13 per cent, the same as last year.

	1866.	1887.	1888.	1889.	1890.	1891.
	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
Loans and discounts .....	41.32	70.52	71.04	72.26	74.37	72.92
United States bonds .....	36.36	9.98	9.87	7.80	6.44	6.41
Specie .....	1.57	7.37	11.90	6.58	7.40	6.73
Total .....	79.25	87.87	92.81	86.64	88.21	86.06



EXTENSION OF THE CORPORATE EXISTENCE OF NATIONAL BANKS.

Under the provisions of the act of July 12, 1882, ninety-seven associations applied for and obtained an extension of their corporate existence during the past year. The following table shows the number and capital of all extended banks and their geographical location:

States and Territories.	No. of banks.	Capital.	States and Territories.	No. of banks.	Capital.
Alabama.....	5	\$785,000	Missouri.....	14	\$3,375,000
Arkansas.....	1	250,000	Montana.....	1	500,000
California.....	1	1,500,000	Nebraska.....	6	1,200,000
Colorado.....	4	760,000	New Hampshire.....	37	4,805,000
Connecticut.....	73	22,450,820	New Jersey.....	50	10,133,350
Delaware.....	11	1,503,185	New York.....	224	72,772,460
District of Columbia.....	3	800,000	North Carolina.....	4	850,000
Georgia.....	8	1,750,000	South Carolina.....	5	1,100,000
Illinois.....	68	8,793,000	Ohio.....	85	15,554,000
Indiana.....	39	5,077,000	Oregon.....	1	250,000
Iowa.....	37	3,460,000	Pennsylvania.....	170	45,154,390
Idaho.....	1	100,000	Rhode Island.....	59	19,959,800
Kansas.....	4	400,000	Tennessee.....	8	1,950,000
Kentucky.....	19	5,800,000	Texas.....	5	675,000
Louisiana.....	5	2,300,000	Vermont.....	31	5,856,000
Maine.....	53	8,630,000	Virginia.....	13	2,291,000
Maryland.....	29	12,069,000	West Virginia.....	13	1,491,000
Massachusetts.....	201	86,462,500	Wisconsin.....	20	1,935,000
Michigan.....	26	2,075,000			
Minnesota.....	13	2,855,000	Total.....	1,347	357,972,505

The following table shows how many associations will reach the expiration of their corporate existence during a period of ten years from 1892 to 1901, inclusive, with their capital and circulation:

Year.	No. of banks.	Capital.	Circulation.	Year.	No. of banks.	Capital.	Circulation.
1892.....	96	\$13,951,100	\$3,570,975	1898.....	24	\$2,479,000	\$1,153,350
1893.....	38	4,701,000	1,982,925	1899.....	34	4,595,000	2,106,450
1894.....	57	6,768,000	2,585,470	1900.....	47	7,307,100	2,040,830
1895.....	76	11,259,000	4,431,610	1901.....	104	13,503,150	3,485,000
1896.....	22	2,123,800	975,400				
1897.....	25	3,534,000	1,198,295	Total.....	523	70,221,150	23,530,305

The number, capital, and circulation of the national banks of which the corporate existence expired between October 31, 1890, and October 31, 1891, are shown in the following table, and the number of extended banks is also indicated. The corporate existence of five associations expired by limitation:

Date.	No. banks expired.	Capital.	Circulation.	No. banks extended.	Capital.	Circulation.
1890.						
November.....	11	\$1,400,000	\$553,050	11	\$1,400,000	\$553,050
December.....	11	2,225,000	427,500	10	1,975,000	382,500
1891.						
January.....	12	2,150,000	427,500	10	1,850,000	360,000
February.....	4	400,000	112,500	4	400,000	132,500
March.....	7	865,000	198,000	6	715,000	164,250
April.....	9	1,650,000	275,625	9	1,650,000	275,625
May.....	4	375,000	84,375	4	375,000	84,375
June.....	7	1,075,000	174,375	6	875,000	129,375
July.....	12	2,590,000	508,500	12	2,590,000	508,500
August.....	13	1,015,000	262,125	13	1,015,000	262,125
September.....	7	820,000	196,200	7	820,000	196,200
October.....	5	1,800,000	247,500	5	1,800,000	247,500
Total.....	102	16,365,000	3,467,250	97	15,465,000	3,276,000

The corporate existence of ninety-six national banks, with an aggregate capital of \$13,951,100, bonds \$3,967,750, and circulation \$3,570,975, will expire during the year 1892, as shown in the following table:

NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1892, WITH THE DATE OF EXPIRATION, THE AMOUNT OF CAPITAL STOCK OF EACH BANK, THE UNITED STATES BONDS ON DEPOSIT WITH THE TREASURER, AND THE AMOUNT OF CIRCULATION ISSUED THEREON.

Charter number.	Title and location of bank.	Expira- tion of corporate existence.	Capital stock.	United States bonds.	Circula- tion.
		1892.			
1936	Farmers' and Mechanics' National Bank, Phoenix- ville, Pa. ....	Jan. 2	\$150,000	\$50,000	\$45,000
1926	DeWitt County National Bank, Clinton, Ill. ....	Jan. 3	50,000	12,500	11,250
1934	Nokomis National Bank, Ill. ....	Jan. 9	50,000	50,000	45,000
1940	First National Bank, Clinton, Mo. ....	Jan. 9	100,000	25,000	22,500
1929	First National Bank, Shelby, Ohio. ....	Jan. 12	50,000	12,500	11,250
1928	Farmers' and Mechanics' National Bank, George- town, D. C. ....	Jan. 15	252,000	250,000	225,000
1942	Guernsey National Bank, Cambridge, Ohio. ....	Jan. 16	50,000	25,000	22,500
1988	Second National Bank, Richmond, Ind. ....	Jan. 24	150,000	37,500	33,750
1935	National Bank of Greeneville, S. C. ....	Jan. 24	100,000	100,000	90,000
1943	First National Bank, Wyoming, Iowa. ....	Jan. 27	50,000	12,500	11,250
1944	First National Bank, Bellaire, Ohio. ....	Jan. 27	200,000	50,000	45,000
1947	Merchants' National Bank, Fort Dodge, Iowa. ....	Feb. 2	100,000	25,000	22,500
1939	Holyoke National Bank, Mass. ....	Feb. 8	200,000	100,000	90,000
1941	Moline National Bank, Ill. ....	Feb. 10	100,000	25,000	22,500
1959	National Bank, Rising Sun, Ind. ....	Feb. 23	100,000	75,000	67,500
1946	Third National Bank, Scranton, Pa. ....	Mar. 1	200,000	70,000	63,000
1951	First National Bank, Parsons, Kans. ....	Mar. 5	50,000	12,500	11,250
1953	Lansing National Bank, Mich. ....	Mar. 5	185,600	50,000	45,000
1962	Lawrence National Bank, Mass. ....	Mar. 15	300,000	200,000	180,000
1964	Commercial National Bank, Wilmington, Ill. ....	Mar. 15	50,000	12,500	11,250
1974	First National Bank, Fremont, Nebr. ....	Mar. 16	150,000	37,500	33,750
1984	Citizens' National Bank, Galion, Ohio. ....	Mar. 20	60,000	15,000	13,500
1950	First National Bank, Fort Smith, Ark. ....	Mar. 22	100,000	25,000	22,500
1970	Citizens' National Bank, Des Moines, Iowa. ....	Mar. 22	100,000	25,000	22,500
1961	First National Bank, Flora, Ill. ....	Mar. 23	50,000	50,000	45,000
1981	First National Bank, New London, Ohio. ....	Mar. 23	50,000	12,500	11,250
1989	Quaker City National Bank, Ohio. ....	Mar. 26	100,000	25,000	22,500
1955	City National Bank, Denver, Colo. ....	Mar. 27	200,000	50,000	45,000
1980	Pomeroy National Bank, Ohio. ....	Mar. 30	100,000	25,000	22,500
1956	Norway National Bank, Me. ....	Apr. 1	100,000	25,000	22,500
1987	First National Bank, Fairbury, Ill. ....	Apr. 6	50,000	12,500	11,250
1971	Citizens' National Bank, Sedalia, Mo. ....	Apr. 9	100,000	25,000	22,500
1967	Indiana National Bank, La Fayette, Ind. ....	Apr. 10	100,000	100,000	90,000
1986	Marion County National Bank, Knoxville, Iowa. ....	Apr. 12	60,000	15,000	13,500
1969	First National Bank, Oregon, Ill. ....	Apr. 19	50,000	40,000	36,000
2018	National Bank, Spring City, Pa. ....	Apr. 20	200,000	50,000	45,000
2006	Northwestern National Bank, Minneapolis, Minn. ....	Apr. 23	1,000,000	50,000	45,000
1998	First National Bank, Grand Rapids, Wis. ....	Apr. 24	50,000	15,000	13,500
2005	Citizens' National Bank, Mankato, Minn. ....	Apr. 27	70,000	17,500	15,750
1979	Burlington National Bank, Kans. ....	Apr. 29	125,000	31,250	28,125
1983	Emporia National Bank, Kans. ....	Apr. 30	100,000	25,000	22,500
2000	Stones River National Bank, Murfreesboro, Tenn. ....	May 1	75,000	20,000	18,000
1985	Planters' National Bank, Danville, Va. ....	May 10	100,000	50,000	45,000
2019	Springfield National Bank, Tenn. ....	May 10	60,000	15,000	13,500
1997	Clinton County National Bank, Wilmington, Ohio. ....	May 10	100,000	25,000	22,500
2002	Citizens' National Bank, Winterset, Iowa. ....	May 11	50,000	12,500	11,250
1990	Giles National Bank, Pulaski, Tenn. ....	May 13	100,000	25,000	22,500
1999	Citizens' National Bank, New Philadelphia, Ohio. ....	May 17	50,000	12,500	11,250
1992	Keokuk National Bank, Iowa. ....	May 25	100,000	25,000	22,500
2020	Merchants' National Bank, St. Paul, Minn. ....	May 30	1,000,000	100,000	90,000
2012	First National Bank, Belle Plaine, Iowa. ....	May 31	50,000	12,500	11,250
2022	Farmington National Bank, New Hampshire. ....	June 3	100,000	25,000	22,500
2025	Merchants' National Bank, Middletown, Ohio. ....	June 10	400,000	100,000	90,000
2007	Union County National Bank, Liberty, Ind. ....	June 15	50,000	40,000	36,000
2010	Ashland National Bank, Kentucky. ....	June 22	210,000	100,000	90,000
2039	Citizens' National Bank, Hillsboro, Ohio. ....	June 22	100,000	25,000	22,500
2011	First National Bank, Kansas, Ill. ....	June 25	50,000	50,000	45,000
2015	Fayette County National Bank, West Union, Iowa. ....	June 28	100,000	25,000	22,500
2029	Merchants' and Planters' National Bank, Montgom- ery, Ala. ....	July 1	100,000	25,000	22,500
2016	Home National Bank, Elgin, Ill. ....	July 3	150,000	50,000	45,000
2036	Vinton County National Bank, McArthur, Ohio. ....	July 3	50,000	20,000	18,000
2014	National Bank of D. O. Mills & Co., Sacramento, Cal. ....	July 6	500,000	50,000	45,000
3091	Astabula National Bank, Ohio. ....	July 10	80,000	76,500	68,850

## NATIONAL BANKS OF WHICH THE CORPORATE EXISTENCE WILL EXPIRE DURING THE YEAR 1892, WITH THE DATE OF EXPIRATION, ETC.—Continued.

Charter number.	Title and location of bank.	Expiration of corporate existence.	Capital stock.	United States bonds.	Circulation.
		1892.			
2032	Louisa County National Bank, Columbus Junction, Iowa	July 10	\$50,000	\$15,000	\$13,500
2052	Malta National Bank, Ohio	July 12	75,000	20,000	18,000
2024	Second National Bank New Mexico, Santa Fe, N. Mex.	July 17	150,000	37,500	33,750
2038	Second National Bank, Washington, D. C.	July 24	225,000	50,000	45,000
2034	First National Bank, Garrettsville, Ohio	July 25	80,000	20,000	18,000
2030	National Bank of Fergus Falls, Minn.	July 26	100,000	25,000	22,500
2035	First National Bank, Lima, Ohio	Aug. 1	100,000	25,000	22,500
2040	Manufacturers' National Bank, Newark, N. J.	Aug. 9	250,000	50,000	45,000
2049	East Tennessee National Bank, Knoxville, Tenn.	Aug. 23	175,000	50,000	45,000
2043	Washington National Bank, Indiana	Aug. 28	50,000	30,000	27,000
2057	First National Bank, Lebanon, Ind.	Aug. 30	75,000	50,000	45,000
2060	Merchants' and Planters' National Bank, Union, S. C.	Aug. 31	60,000	15,000	13,500
2044	Bank of Charleston National Banking Association, Charleston, S. C.	Sept. 4	200,000	50,000	45,000
2050	Lehigh Valley National Bank, Bethlehem, Pa.	Sept. 6	300,000	50,000	45,000
2045	German National Bank, Newark, N. J.	Sept. 10	200,000	50,000	45,000
2048	Home National Bank, Chicago, Ill.	Sept. 10	250,000	50,000	45,000
2061	Third National Bank, Sandusky, Ohio	Sept. 18	200,000	50,000	45,000
2054	First National Bank, Greenville, Mich.	Sept. 19	50,000	12,500	11,250
2067	City National Bank, Goshen, Ind.	Sept. 25	77,000	20,000	18,000
2083	North Ward National Bank, Newark, N. J.	Sept. 30	200,000	50,000	45,000
2058	Crocker National Bank, Turner's Falls, Mass.	Oct. 1	300,000	50,000	45,000
2063	Pella National Bank, Iowa	Oct. 7	100,000	25,000	22,500
2062	German National Bank, Louisville, Ky.	Oct. 8	257,500	50,000	45,000
2071	Third National Bank, Urbana, Ohio	Oct. 15	100,000	25,000	22,500
2050	Deseret National Bank, Salt Lake City, Utah	Oct. 17	500,000	50,000	45,000
2107	Natick National Bank, Mass.	Nov. 2	100,000	50,000	45,000
2068	First National Bank, Yankton, S. Dak.	Nov. 25	50,000	12,500	11,250
2070	American German National Bank, Paducah, Ky.	Nov. 30	230,000	50,000	45,000
2082	Atchison National Bank, Kans.	Dec. 9	50,000	50,000	45,000
2073	First National Bank, Northfield, Minn.	Dec. 13	75,000	20,000	18,000
2074	Citizens' National Bank, Yonkers, N. Y.	Dec. 13	100,000	50,000	45,000
2076	National Union Bank, Dover, N. J.	Dec. 19	100,000	25,000	22,500
2078	First National Bank, Conshohocken, Pa.	Dec. 28	150,000	40,000	36,000
			13,951,100	3,987,750	3,570,975

## CIRCULATING NOTES.

The actual circulation outstanding on September 25, 1891, for which the banks were responsible was \$134,897,243, this amount being exclusive of \$37,002,875 also in circulation but represented by lawful money deposited by the banks for redemption purposes whenever the notes are received by the Treasurer.

The minimum deposit of the bonds required of the 3,677 national banks in operation September 25, 1891, was \$104,933,987, upon which only \$94,440,589 of national-bank circulation could be issued. These banks held, on September 25, \$150,035,600 of bonds, and were actually responsible for \$40,456,654 of circulation more than the minimum. Some banks do not take circulation.

Of the 3,677 banks 2,651 have a capital not exceeding \$150,000 nor less than \$50,000 each, which is the lowest amount any bank in the system may have, the aggregate capital amounting to \$214,126,010. The remaining 1,026 have a capital of over \$150,000 each, the aggregate amounting to \$463,300,860. If an amount of bonds equal to the total capital were deposited to secure circulation the whole body of banks might have a circulation amounting to \$609,684,183, or \$515,243,594 more than the present minimum. A table in the Appendix,\* page 141, shows, by States and geographical divisions, this information in detail.

\* See foot note, p. 337.

The following table shows the number of banks organized, by fiscal years, from July 1, 1882, to July 1, 1891, capital stock, amount of bonds deposited, and circulation issued thereon:

Year.	No.	Capital.	Minimum bonds required.	Bonds actually deposited.	Unit per cent of excess.	Circulation issued.
July 1, 1882, to July 1, 1883.....	251	\$26,552,300	\$5,155,500	\$7,116,400	28	\$6,404,760
July 1, 1883, to July 1, 1884.....	218	19,944,000	4,016,000	4,676,100	14	4,208,490
July 1, 1884, to July 1, 1885.....	142	15,205,000	3,061,250	3,332,800	8	2,999,520
July 1, 1885, to July 1, 1886.....	163	17,553,000	3,404,500	3,715,500	8	3,343,950
July 1, 1886, to July 1, 1887.....	217	31,444,000	4,986,000	5,051,300	1	4,546,170
July 1, 1887, to July 1, 1888.....	164	16,734,000	3,308,500	3,324,750	0.5	2,992,275
July 1, 1888, to July 1, 1889.....	156	15,970,500	3,155,000	3,166,300	.36	2,849,670
July 1, 1889, to July 1, 1890.....	291	36,055,000	6,251,250	6,262,750	.18	5,613,915
July 1, 1890, to July 1, 1891.....	239	27,690,000	5,082,500	5,088,500	.12	4,579,650
Total.....	1,841	207,137,300	38,420,500	41,734,400	.....	37,853,400

The foregoing table is perpetuated to show by comparison the falling off in the amount of bonds deposited in excess of the requirement, and it will be seen that the percentage of excess has fallen from 28 in 1882-'83 to .12 in 1889-'90. Of the 239 banks organized during the past fiscal year 143 have a capital of \$50,000 each, amounting to \$7,150,000; 56 have a capital of over \$50,000 and not exceeding \$150,000, aggregating \$5,280,000, and 40 have an aggregate capital of \$15,250,000. The 40 largest banks deposited the exact amount of bonds required by law, and of the remaining 199 banks only 4 deposited bonds in excess of the requirement.

Notwithstanding the continuous accession of new banks to the system, more than counterbalancing the number which fail or are placed in voluntary liquidation from year to year, the outstanding circulation steadily decreases.

The anomaly, however, is presented, as a result of operations during the past year, of an increased circulation for which the banks are responsible. This increase amounted to \$9,720,287, and was caused by the organization of new banks and additional deposits of bonds by banks already organized. The aggregate outstanding circulation, however, was reduced by the redemption of \$19,400,679, for which lawful money had been deposited, leaving a net decrease of \$9,680,392.

By referring to page 366 it will be observed that the total withdrawal of bonds, for transfer to the Secretary for purchase or redemption, amounted to \$32,378,800, nearly the whole amount being substituted by other bonds.

The following table shows by comparison for eight years the amounts of lawful money deposited and the consequent decrease of circulation:

DECREASE OF NATIONAL-BANK CIRCULATION DURING EACH OF THE YEARS ENDED OCTOBER 31, FROM 1884 TO 1891, INCLUSIVE, AND THE AMOUNT OF LAWFUL MONEY ON DEPOSIT AT THE END OF EACH YEAR.

National-bank notes outstanding October 31, 1883, including notes of national gold banks.....	\$352,013,787	
Less lawful money on deposit at same date, including deposits of national gold banks.....	35,993,461	\$316,020,326
National-bank notes outstanding October 31, 1884, including notes of national gold banks.....	333,559,813	
Less lawful money on deposit at same date, including deposits of national gold banks.....	41,710,163	291,849,650
Net decrease of circulation.....		<u>24,170,676</u>

Net outstanding as above, October 31, 1884.....		\$291, 849, 650
National-bank notes outstanding October 31, 1885, including notes of national gold banks.....	\$315, 847, 168	
Less lawful money on deposit at same date, including deposits of national gold banks.....	39, 542, 979	
		<u>276, 304, 189</u>
Net decrease of circulation.....		<u>15, 545, 461</u>
Net outstanding as above, October 31, 1885.....		276, 304, 189
National-bank notes outstanding October 31, 1886, including notes of national gold banks.....	301, 529, 889	
Less lawful money on deposit at same date, including deposits of national gold banks.....	81, 819, 233	
		<u>219, 710, 656</u>
Net decrease of circulation.....		<u>56, 593, 533</u>
Net outstanding as above, October 31, 1886.....		219, 710, 656
National-bank notes outstanding October 31, 1887, including notes of national gold banks.....	272, 041, 203	
Less lawful money on deposit at same date, including deposits of national gold banks.....	102, 826, 136	
		<u>169, 215, 067</u>
Net decrease of circulation.....		<u>50, 495, 589</u>
Net outstanding as above, October 31, 1887.....		169, 215, 067
National-bank notes outstanding October 31, 1888, including notes of national gold banks.....	239, 385, 237	
Less lawful money on deposit at same date, including deposits of national gold banks.....	87, 018, 909	
		<u>152, 366, 328</u>
Net decrease of circulation.....		<u>16, 848, 739</u>
Net outstanding as above, October 31, 1888.....		152, 366, 328
National-bank notes outstanding October 31, 1889, including notes of national gold banks.....	202, 023, 415	
Less lawful money on deposit at same date, including deposits of national gold banks.....	71, 816, 130	
		<u>130, 207, 285</u>
Net decrease of circulation.....		<u>22, 159, 043</u>
Net outstanding as above, October 31, 1889.....		130, 207, 285
National-bank notes outstanding October 31, 1890, including notes of national gold banks.....	179, 755, 643	
Less lawful money on deposit at same date, including deposits of national gold banks.....	54, 796, 907	
		<u>124, 958, 736</u>
Net decrease of circulation.....		<u>5, 248, 549</u>
Net outstanding as above, October 31, 1890.....		124, 958, 736
National-bank notes outstanding October 31, 1891, including notes of national gold banks.....	172, 184, 558	
Less lawful money on deposit at same date, including deposits of national gold banks.....	35, 430, 721	
		<u>136, 753, 837</u>
Net increase of circulation.....		<u>11, 795, 101</u>

The gross decrease of circulation, including the notes of gold banks and those of failed and liquidating associations, was \$7,571,085.

#### BANKS WITHOUT CIRCULATION.

A number of national banks did not originally take circulating notes for issue, and others eventually deposited lawful money and surrendered their circulation.

The following is a list of these banks, the amount of capital and bonds being given:

Title of bank.	Capital.	Bonds.
Chemical National Bank, New York, N. Y. ....	\$300,000	\$50,000
Mechanics' National Bank, New York, N. Y. ....	2,000,000	50,000
Merchants' National Bank, New York, N. Y. ....	2,000,000	50,000
National City Bank, New York, N. Y. ....	1,000,000	50,000
National Park Bank, New York, N. Y. ....	2,000,000	50,000
National Bank of Washington, D. C. ....	200,000	50,000
Chestertown National Bank, Chestertown, Md. ....	60,000	12,500
First National Bank, Houston, Tex. ....	100,000	25,000
First National Bank, Butte, Mont. ....	100,000	25,000
Citizens' National Bank, Englewood, N. J. ....	50,000	12,500
National Bank, Cockeysville, Md. ....	50,000	12,500
<b>Total</b> .....	<b>7,860,000</b>	<b>387,500</b>

### SECURITY FOR CIRCULATING NOTES.

The security for circulating notes of national banks is limited, by the Act, to United States registered bonds bearing interest, and the following table shows the amount of such bonds held by the Treasurer of the United States as security on June 30 of each year from 1865 to 1891, inclusive, and the amount owned and held by the banks for other purposes, including those deposited with the Treasurer to secure public deposits:

Years.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
	6 per cent bonds.	5 per cent bonds.	4½ per cent bonds.	4 per cent bonds.	Total.		
1865	\$170,382,500	\$65,576,600	.....	.....	\$235,959,100	\$155,785,750	\$391,744,850
1866	241,083,500	86,226,850	.....	.....	327,310,350	121,152,950	448,463,300
1867	251,430,400	89,177,100	.....	.....	340,607,500	84,002,050	424,610,150
1868	250,726,950	90,768,950	.....	.....	341,495,900	80,922,500	422,418,400
1869	255,190,350	87,661,250	.....	.....	342,851,600	55,102,000	397,953,600
1870	247,335,350	94,923,200	.....	.....	342,278,550	43,980,600	386,259,150
1871	220,497,750	139,387,800	.....	.....	359,885,550	39,450,800	399,336,350
1872	173,251,450	207,189,250	.....	.....	380,440,700	31,868,200	412,308,900
1873	160,923,500	229,487,050	.....	.....	390,410,550	25,724,400	416,134,150
1874	154,370,700	236,800,500	.....	.....	391,171,200	25,347,100	416,518,300
1875	136,955,100	239,359,400	.....	.....	376,314,500	26,900,200	403,214,700
1876	109,313,450	232,081,300	.....	.....	341,394,750	45,170,300	386,565,050
1877	87,690,300	206,651,050	\$44,372,250	.....	338,713,600	47,315,050	386,028,650
1878	82,421,200	199,514,550	48,448,650	\$19,162,000	349,546,400	68,850,900	418,397,300
1879	56,042,800	144,616,300	35,056,550	118,538,950	354,254,600	76,603,520	430,858,120
1880	58,056,150	139,758,650	37,760,950	126,076,300	361,652,050	42,831,900	404,483,350
1881	61,901,800	172,348,350	32,600,500	93,637,700	360,488,400	63,849,950	424,338,350
	Continued at 3½ per cent.	Continued at 3½ per cent.					
1882	25,142,600	202,487,650	32,752,650	97,429,800	357,812,700	43,122,550	400,935,250
		7,402,800					
1883	385,700	3 per cents.: 200,877,850	39,408,500	104,954,650	353,029,500	34,094,150	387,123,650
		172,412,550					
1884			46,546,400	111,690,900	330,649,850	31,203,000	361,852,850
	Pacifics:						
1885	3,520,000	142,240,850	48,483,050	117,901,300	312,145,200	32,195,800	344,341,000
1886	3,565,000	107,732,100	50,484,200	114,143,500	275,974,800	31,345,550	307,320,350
1887	3,175,000	5,205,950	67,743,100	115,842,650	191,966,700	33,147,750	224,814,450
1888	3,181,000	37,500	69,670,300	105,423,850	178,312,650	63,618,150	241,930,800
1889	4,324,000	.....	42,409,900	101,387,550	148,121,450	51,642,100	199,763,550
1890	4,913,000	.....	39,486,750	100,828,550	145,228,300	35,287,350	180,515,650
1891	7,957,000	.....	22,565,950	111,985,950	142,508,900	30,114,150	172,623,050

The following table gives similar information for the years ended October 31, from 1882 to 1891, inclusive. An examination of this and the foregoing table will disclose the changes which have occurred in the holdings of the several classes of bonds by the banks:

Year.	Number of banks.	United States bonds held as security for circulation.					United States bonds held for other purposes at nearest date.	Grand total.
		4 1/2 per cent bonds.	4 per cent bonds.	3 per cent bonds.	Pacific 6 per cent bonds.	Total.		
1882.....	2,301	\$33,754,650	\$104,927,500	(\$40,621,950) \$179,675,550	\$3,526,000	\$362,505,650	\$37,563,750	\$400,069,400
1883.....	2,522	41,319,700	106,164,850	*602,000 2201,327,700	3,463,000	352,877,300	30,674,050	383,551,350
1884.....	2,671	49,537,450	116,705,450	155,604,400	3,469,000	325,316,300	30,419,600	355,735,900
1885.....	2,727	49,547,250	116,391,650	138,920,650	3,505,000	308,364,550	31,780,100	340,144,650
1886.....	2,868	57,436,850	115,383,150	69,038,050	3,580,000	245,444,050	32,431,400	277,875,450
1887.....	3,061	69,696,100	115,731,400	144,500	3,256,000	188,828,000	34,671,350	223,499,350
1888.....	3,151	66,121,750	100,413,600		3,468,000	170,003,350	60,715,050	230,718,400
1889.....	3,319	41,068,150	100,049,000		4,553,000	145,668,150	48,501,200	194,169,350
1890.....	3,567	28,116,700	105,402,200		6,672,000	140,190,900	30,684,000	170,874,900
1891.....	3,694	Continued at 2 p. ct. (21,648,100)	120,858,850		10,244,000	152,950,350	24,871,950	177,822,500

\* Three and one-half per cent.

A table will be found in the Appendix\*, page 125, showing on the first day of each month, from January 1, 1870, to November 1, 1891, the amount of authorized capital stock of the national banks, the amount of bonds on deposit to secure circulation, the amount of circulation secured by the bonds, the amount of lawful money deposited to redeem outstanding circulation, and the total amount outstanding including notes of gold banks.

#### INTEREST-BEARING FUNDED DEBT OF THE UNITED STATES.

The following statement is made to preserve continuity with respect to changes in the funded debt of the United States. The effect upon the holdings of bonds by national banks will be observed elsewhere. The public debt reached the maximum August 31, 1865, and then amounted to \$2,844,649,626, the non-interest-bearing obligations amounted to \$461,616,311, the interest-bearing debt being \$2,383,033,315. On October 31, 1891, the interest-bearing debt amounted to \$649,650,232.

\* See footnote, p. 337.

The classes of bonds available as security for the circulating notes of national banks are shown in the following table, dates of authorizing acts, maturity of bonds, and rates of interest also being given.

## BONDED DEBT AT DATES NAMED.

Date.	6 per cent.	5 per cent.	4½ per cent.*	4 per cent.†	6 per cent.‡	Total.
Aug. 31, 1865 ..	\$908,518,091	\$199,792,100	.....	.....	\$1,258,000	\$1,109,568,191
June 30, 1866 ..	1,008,388,469	198,528,435	.....	.....	6,042,000	1,212,958,904
June 30, 1867 ..	1,421,110,719	198,533,435	.....	.....	14,762,000	1,634,406,154
June 30, 1868 ..	1,841,521,800	221,588,400	.....	.....	29,089,000	2,092,199,200
June 30, 1869 ..	1,886,341,300	221,589,300	.....	.....	58,638,320	2,166,568,920
June 30, 1870 ..	1,764,932,300	221,589,300	.....	.....	64,457,320	2,050,978,920
June 30, 1871 ..	1,613,897,300	274,236,450	.....	.....	64,618,832	1,952,752,582
June 30, 1872 ..	1,374,883,800	414,567,300	.....	.....	64,623,512	1,845,074,612
June 30, 1873 ..	1,281,238,650	414,567,300	.....	.....	64,623,512	1,760,429,462
June 30, 1874 ..	1,213,624,700	510,628,050	.....	.....	64,623,512	1,788,876,262
June 30, 1875 ..	1,100,865,550	607,132,750	.....	.....	64,623,512	1,772,621,812
June 30, 1876 ..	984,999,650	711,685,800	.....	.....	64,623,512	1,761,308,962
June 30, 1877 ..	854,621,850	703,266,650	\$140,000,000	.....	64,623,512	1,761,512,012
June 30, 1878 ..	738,619,000	703,266,650	240,000,000	\$98,850,000	64,623,512	1,845,359,162
June 30, 1879 ..	310,932,500	646,905,500	250,000,000	679,878,110	64,623,512	1,952,339,622
June 30, 1880 ..	235,780,400	484,864,900	250,000,000	739,347,800	64,623,512	1,774,616,612
June 30, 1881 ..	196,378,600	439,841,350	250,000,000	739,347,800	64,623,512	1,690,191,262
	Continued at ¾ per cent.	Continued at ¾ per cent.				
June 30, 1882 ..	58,957,150	401,533,900	250,000,000	739,349,350	64,623,512	1,514,433,912
		32,982,600				
		Funded into				
June 30, 1883 ..	.....	3 per cents., act July 12, 1882.	250,000,000	737,942,200	64,623,512	1,388,852,662
		304,204,350				
June 30, 1884 ..	.....	224,612,150	250,000,000	737,661,700	64,623,512	1,276,987,362
June 30, 1885 ..	.....	194,190,500	250,000,000	737,719,850	64,623,512	1,246,533,862
June 30, 1886 ..	.....	144,046,600	250,000,000	737,759,700	64,623,512	1,196,429,812
June 30, 1887 ..	.....	19,716,500	250,000,000	737,800,600	64,623,512	1,072,140,612
June 30, 1888 ..	.....	.....	222,207,050	714,177,400	64,623,512	1,001,007,962
June 30, 1889 ..	.....	.....	139,639,000	676,095,350	64,623,512	880,357,862
June 30, 1890 ..	.....	.....	109,015,750	602,193,500	64,623,512	775,832,762
June 30, 1891 ..	.....	.....	50,869,200	559,566,000	64,623,512	675,058,712
		Continued at 2 per cent.				
Oct. 31, 1891 ..	.....	25,304,500	559,573,150	64,623,512	64,623,512	649,561,162

\* Funded loan 1891; authorizing act July 14, 1870, and January 20, 1871; date of maturity, 1891.

† Funded loan 1907; authorizing act July 14, 1870, and January 20, 1871; date of maturity, 1907.

‡ Pacific railroad bonds; authorizing act July 1, 1862, and July 2, 1864; date of maturity, 1895 to 1899.

The Navy pension fund, amounting to \$14,000,000 in 3 per cents, the interest upon which is applied to the payment of naval pensions exclusively, and \$89,070 of refunding certificates are not included in the table.



MARKET PRICES OF UNITED STATES BONDS.

The investment value of United States bonds increases as the relative market price of such bonds declines. The 4½ percents matured September 2, 1891, and it will be observed that the market price declined very regularly up to date of maturity. The fluctuation in prices of 4 percents was not considerable, the decline, however, being about double that during the previous year. The following table, prepared by the Acting Actuary of the Treasury, will show the movements in prices of the two classes during the year ended October 31, 1891:

OPENING, HIGHEST, AND LOWEST PRICES OF UNITED STATES BONDS REGISTERED 4½ PER CENT AND 4 PER CENT BONDS, IN NEW YORK, FOR EACH WEEK FROM NOVEMBER 7, 1890, TO OCTOBER 30, 1891.

Week ended—	4½ per cent.			4 per cent.		
	Opening.	Highest.	Lowest.	Opening.	Highest.	Lowest.
Nov. 7, 1890.	103½	103½	103	124-124½	124-124½	124-124½
Nov. 14, 1890.	103	103	103	123½-124	123½-124½	122-123½
Nov. 21, 1890.	103	103	103	122-123	122-123	119½-121½
Nov. 28, 1890.	103	103	103	120-121½	121-122½	120-121½
Dec. 5, 1890.	103	103	103	120½-122	120½-122	120½-122
Dec. 12, 1890.	103	103	103	120½-122	121-123	120½-122
Dec. 19, 1890.	103	103½	103	121-122½	121½-122½	121-122½
Dec. 26, 1890.	103½	103½	103½	121-122½	121½-122½	121-122½
Jan. 2, 1891.	103½	103½	103½	121½-122½	121½-122½	121-122½
Jan. 9, 1891.	103½	103½	103½	121-122	121-122	120-122
Jan. 16, 1891.	103½	103½	103	120-122	120-122	120-121½
Jan. 23, 1891.	103	103	103	120-121½	120-121½	120-121½
Jan. 30, 1891.	103	103	103	120-121½	120-121½	120-121
Feb. 6, 1891.	102	102	101½	120-121½	120-121½	120-121½
Feb. 13, 1891.	101½	101½	101½	120-121½	120-121½	120-121½
Feb. 20, 1891.	101½	101½	101½	120½-121½	120½-121½	120½-121½
Feb. 27, 1891.	101½	102	101½	120½-121½	121-122	120½-121½
Mar. 6, 1891.	101½	102	101½	120-121	120½-121	120-121
Mar. 13, 1891.	102	102	102	120½-121½	121-122	120½-121½
Mar. 20, 1891.	102	102	102	121-122	121½-122	121-121½
Mar. 27, 1891.	102	102	102	121½-122	121½-122	121-122
Apr. 3, 1891.	102	102	102	121½-122	121½-122½	121½-122
Apr. 10, 1891.	102	102	102	121½-122½	122½-122½	121½-122½
Apr. 17, 1891.	101½	101½	101½	122-122½	122-122½	121½-122
Apr. 24, 1891.	101½	102	101½	122-122½	122-122½	121-122
May 1, 1891.	102	102	100	121-122	121-122	120½-121½
May 8, 1891.	100	100	100	120½-121½	120½-121½	120-121
May 15, 1891.	100	100	100	120-121	120-121	119½-120
May 22, 1891.	100	100	100	119½-120½	119½-120½	118½-118½
May 29, 1891.	100	100	100	118-118½	119-119½	118-118½
June 5, 1891.	100	100	100	118-118½	119-120	118-118½
June 12, 1891.	100	100	100	118½-119½	118½-119½	117-117½
June 19, 1891.	100	100	100	117½-118	117½-118½	117½-118
June 26, 1891.	100	100	100	117½-118½	117½-118½	116½-117½
July 3, 1891.	100	100	100	116½-117½	116½-117½	116-117
July 10, 1891.	100	100½	100	116-117	116-117	116-117
July 17, 1891.	100½	100½	100½	116½-117½	117½-118½	116½-117½
July 24, 1891.	100½	100½	100½	117½-118½	117½-118½	117-118
July 31, 1891.	100½	100½	99½-100	117½-118½	117½-118½	117-118
Aug. 7, 1891.	99½	100½	99½	116½-117½	117-118	116½-117½
Aug. 14, 1891.	100½	100½	100½	116½-117½	116½-117½	116½-117½
Aug. 21, 1891.	100½	100½	100½	116½-117½	117-118	116½-117½
Aug. 28, 1891.	100½	100½	100½	116½-117½	117½-118½	116½-117½
Sept. 4, 1891, 4½ per cent.	100½	101	100½			
Sept. 4, 1891, 2 per cent.		99½	99½	117½-118½	117½-118½	116½-117½
Sept. 11, 1891.	99½	99½	99½	116½-117½	116½-117½	116-117
Sept. 18, 1891.	99½	99½	99½	116-117	116-117	116-116½
Sept. 25, 1891.	99½	99½	99½	116-116½	116-116½	115½-116½
Oct. 2, 1891.	99½	99½	99½	115½-116½	116-116½	115½-116½
Oct. 9, 1891.	99½	99½	99½	116-116½	116½-116½	116-116½
Oct. 16, 1891.	100	100½	100	116½-116½	116½-117½	116-116½
Oct. 23, 1891.	100½	100	100	116½-117½	116½-117½	116½-117½
Oct. 30, 1891.	100	100	100	116½-117½	117-117½	116½-117½

## INVESTMENT VALUE OF UNITED STATES BONDS.

The following table, prepared by the Acting Actuary, shows the fluctuations in price and investment value of the  $4\frac{1}{2}$  and 4 per cent bonds at quarterly periods from 1885 to 1891 inclusive:

Date.	$4\frac{1}{2}$ per cent bonds.		4 per cent bonds.	
	Average price flat.	Rate of interest realized by investors.	Average price flat.	Rate of interest realized by investors.
1885:	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>	<i>Per cent.</i>
January .....	112. 7788	2. 655	121. 9086	2. 726
April .....	112. 4350	2. 438	121. 8028	2. 721
July .....	112. 7525	2. 365	122. 6462	2. 698
October .....	112. 9421	2. 250	123. 4004	2. 619
1886:				
January .....	112. 7000	2. 208	123. 4325	2. 607
April .....	112. 4759	2. 150	126. 2980	2. 444
July .....	111. 8156	2. 149	126. 4975	2. 420
October .....	111. 9855	2. 003	128. 6659	2. 289
1887:				
January .....	110. 2775	2. 290	127. 8325	2. 320
April .....	110. 1947	2. 019	129. 2451	2. 227
July .....	109. 1475	2. 340	127. 8425	2. 284
October .....	108. 5553	2. 339	125. 7885	2. 390
1888:				
January .....	108. 2375	2. 289	126. 1275	2. 341
April .....	107. 1025	2. 478	124. 6400	2. 409
July .....	107. 5175	2. 195	127. 4825	2. 230
October .....	108. 4213	1. 693	128. 1204	2. 178
1889:				
January .....	108. 9255	1. 254	127. 2637	2. 208
April .....	108. 1848	1. 240	129. 1902	2. 080
July .....	107. 0048	1. 421	128. 3894	2. 109
October .....	105. 8241	1. 645	127. 1844	2. 160
1890:				
January .....	104. 7885	1. 856	125. 6178	2. 236
April .....	103. 7500	2. 151	122. 1175	2. 435
July .....	103. 3825	1. 966	122. 3200	2. 407
October .....	104. 1296	0. 409	123. 5602	2. 309
1891:				
January .....	103. 1106	0. 424	120. 9279	2. 463
April .....	101. 7596	1. 363	122. 0264	2. 372
July .....	100. 3846	5. 971	117. 3317	2. 676
October .....			116. 7546	2. 701

## BOND PURCHASES AND REDEMPTIONS BY THE TREASURY.

During the past report year, the purchase of 4 per cents was discontinued by the Government in the month of January, the total purchases amounting to \$8,645,850. Under Treasury circular dated October 9, 1890, the redemption of  $4\frac{1}{2}$  per cents commenced, interest being added to the face of the bond up to and including August 31, 1891. Under the various circulars issued, the total redemptions of  $4\frac{1}{2}$  per cents amounted to \$33,966,150, and the total purchased and redeemed of both classes to \$42,612,000. The total purchases and redemption of these two classes of bonds amounted to \$373,484,150 since the issue of circular dated April 17, 1888. Circular dated July 2, 1891, provided that any of the  $4\frac{1}{2}$  per cents theretofore called for redemption might be presented for continuance during the pleasure of the Government, with interest at the rate of 2 per centum per annum, in lieu of redemption. A subsequent circular extended the time for presentation for continuance to September 30.

The amount of bonds so continued was \$25,364,500. On November 1, there were \$4,601,500 of this class of bonds which had not been presented for redemption or continuance. Of this amount the national

banks had on deposit to secure circulation \$199,400. The statutes require in the organization of a national bank a deposit of United States registered bonds bearing interest, and the few banks holding these bonds, being either indifferent or recalcitrant, were addressed by circular to substitute interest-bearing bonds without delay. The question had heretofore arisen as to the legal status of a bank having bonds on deposit which did not comply with the statutes, and the question, upon being referred to the Department of Justice, was decided adversely to the banks declining to withdraw non-interest-bearing bonds and substitute others.

STATEMENT SHOWING THE AMOUNTS OF 4 AND 4½ PER CENT BONDS PURCHASED AND REDEEMED EACH MONTH FROM NOVEMBER 1, 1890, TO OCTOBER 31, 1891, INCLUSIVE, ALSO THE AMOUNT OF 4½ PER CENT BONDS CONTINUED AT 2 PER CENT FROM SEPTEMBER 2, 1891.

Month:	4 per cent bonds pur- chased.	4½ per cent bonds redeemed.	Total pur- chased and redeemed.	4½ per cent bonds contin- ued at 2 per cent from September 2, 1891.
November, 1890.....		\$2, 790, 850	\$2, 790, 850	
December, 1890.....	\$8, 461, 400	2, 011, 450	10, 472, 850	
January, 1891.....	184, 450	1, 689, 750	1, 874, 200	
February, 1891.....		1, 644, 500	1, 644, 500	
March, 1891.....		1, 989, 050	1, 989, 050	
April, 1891.....		2, 742, 250	2, 742, 250	
May, 1891.....		242, 800	242, 800	
June, 1891.....				
July, 1891.....				\$11, 679, 500
August, 1891.....				11, 236, 300
September, 1891.....		17, 940, 100	17, 940, 100	2, 448, 700
October, 1891.....		2, 915, 400	2, 915, 400	
Total.....	8, 645, 850	33, 966, 150	42, 612, 000	25, 364, 500

## BOND WITHDRAWALS BY NATIONAL BANKS.

The effect of the purchase and redemption of bonds during the year by the Treasurer upon the volume of circulation was inconsiderable; for, of the \$3,926,050 bonds withdrawn by the banks, and substitution not made upward of \$1,553,000 were withdrawn on account of failed and liquidating banks. Notwithstanding the withdrawal of \$2,372,500 on account of reducing banks, there was an actual increase in the amount of circulation, for which the banks are responsible, as will be seen elsewhere.

The following table shows the class and amount of bonds withdrawn by the banks, for purchase or redemption under Treasury circulars of October 9, December 6, 1890, June 2, July 2, August 24, September 2, and September 16, 1891, and the class and amount of bonds deposited from October 31, 1890, to November 1, 1891, together with the total withdrawals, on the deposit of lawful money, for which substitution was not made.

## REPORT ON THE FINANCES.

	Withdrawn.			United States bonds in substitution.					Total withdrawn upon deposit of lawful money.
	4½ per cent.	4 per cent.	Total.	2 per cent.	4 per cent.	4½ per cent.	P. R. R.'s 6 per cent.	Total.	
1890.									
Nov. ....	\$562,500	\$90,000	\$652,500	.....	\$309,000	.....	\$50,000	\$359,000	\$293,500
Dec. ....	357,750	187,500	545,250	.....	224,000	.....	12,500	236,500	308,750
1891.									
Jan. ....	699,500	155,500	855,000	.....	342,500	.....	180,000	522,500	332,500
Feb. ....	690,500	125,000	815,500	.....	493,000	.....	25,000	518,000	297,500
Mar. ....	1,280,250	313,500	1,593,750	.....	1,015,250	.....	131,250	1,146,500	447,250
Apr. ....	1,322,250	352,000	1,674,250	.....	743,250	.....	375,000	1,125,250	549,000
May. ....	309,500	125,000	434,500	.....	217,000	.....	25,000	242,000	192,500
June. ....	767,500	115,000	882,500	.....	579,500	.....	52,500	719,000	163,500
July. ....	10,381,050	241,500	10,622,550	\$9,457,300	856,750	102,500	50,000	10,466,550	156,000
Aug. ....	11,039,900	268,750	11,308,650	9,780,350	1,230,100	.....	50,000	11,060,450	248,200
Sept. ....	2,476,100	388,750	2,864,850	1,517,500	379,500	100,000	60,000	2,057,000	807,850
Oct. ....	49,500	80,000	129,500	.....	.....	.....	.....	.....	129,500
	29,936,300	2,442,500	32,378,800	20,755,150	6,389,850	287,000	1,020,750	28,452,750	3,926,050

## ISSUES AND REDEMPTIONS.

The following table gives the number and amount of national-bank notes of each denomination which have been issued and redeemed since the organization of the system, and the amount outstanding October 31:

Denominations.	Number of notes.			Amounts.		
	Issued.	Redeemed.	Outstanding.	Issued.	Redeemed.	Outstanding.
Ones .....	23,169,677	22,802,425	367,052	\$23,169,677	\$22,802,625.00	\$367,052.00
Twos .....	7,747,519	7,656,646	90,873	15,495,038	15,313,202.00	181,746.00
Fives .....	112,285,252	102,256,995	10,028,257	561,426,260	511,284,975.00	50,141,285.00
Tens .....	47,495,288	42,117,399	5,377,889	474,952,880	421,173,990.00	53,778,890.00
Twenties .....	14,867,784	12,815,069	2,052,715	297,355,680	256,301,380.00	41,054,300.00
Fifties .....	1,996,074	1,808,128	188,846	99,848,700	90,406,400.00	9,442,300.00
One hundreds .....	1,519,761	1,351,725	168,036	151,976,100	135,172,500.00	16,803,600.00
Five hundreds .....	25,894	23,559	335	11,947,000	11,779,500.00	167,500.00
One thousands .....	7,379	7,337	42	7,379,000	7,337,000.00	42,000.00
Total .....	209,113,528	190,839,483	18,274,045	1,643,550,335	1,471,571,662.00	171,978,673.00
Unprinted fractions of notes to be deducted from notes redeemed and added to amount of notes outstanding .....					26,288.75	26,288.75
Total .....					1,471,545,373.25	172,004,961.75

The discrepancy in the amount of circulating notes outstanding October 31, which will become apparent when the several statements in this report are compared, is explained as follows:

In the table on this page notes of national gold banks amounting to \$116,837 are not included, and the table on page 358 includes \$62,760, representing notes redeemed and destroyed to be reissued.

The total issues of incomplete currency during the year are shown by the vault account, as follows:

National-bank currency in vault October 31, 1890. ....	\$42,504,380
Amount received from the Bureau of Engraving and Printing during the year ended October 31, 1891. ....	48,628,400
Total .....	91,132,780
Amount issued to banks during the year .....	\$46,465,820
Amount canceled during the year, not having been issued .	1,631,240
	48,097,060
Balance in vault October 31, 1891 .....	43,035,720

The following table shows the amount of new currency issued to replace notes redeemed and destroyed under the provisions of the act of June 20, 1874, the amount issued to replace notes redeemed by lawful money deposited under the act of July 12, 1882, and the amount issued to both old and new banks upon bonds deposited for the purpose of obtaining additional circulation. The table also shows the amount of circulation redeemed under the act of June 20, 1874, establishing the national-bank redemption agency of The Treasury at Washington:

TABLE SHOWING BY STATES THE AMOUNT OF "ADDITIONAL CIRCULATION" ISSUED AND RETIRED DURING THE YEAR ENDED OCTOBER 31, 1891, AND TOTAL AMOUNT ISSUED AND RETIRED SINCE JUNE 20, 1874.

States and Territories.	Circulation issued.		Total issued.	Circulation retired.		Total retired.
	Under act of July 12, 1882.	Additional.		Under act of June 20, 1874.	Insolvent and liquidating banks.	
Maine		\$16,650	\$16,650	\$432,216	\$203,087	\$635,303
New Hampshire	\$10,220	16,870	27,090	302,354	108,433	410,787
Vermont		157,490	157,490	263,385	139,813	403,198
Massachusetts	45,000	2,633,020	2,678,020	3,640,935	1,367,268	5,008,203
Rhode Island		963,610	963,610	362,215	415,442	777,657
Connecticut	20	841,500	841,520	1,087,443	441,685	1,529,128
New York		2,725,200	2,725,200	2,654,473	1,215,915	3,870,388
New Jersey		112,070	112,070	637,416	231,166	868,582
Pennsylvania	21,520	1,855,175	1,876,695	1,997,760	1,081,694	3,079,454
Delaware				212,260	40,705	252,965
Maryland		351,010	351,010	284,062	232,985	517,047
District of Columbia		45,000	45,000	35,678	7,842	43,520
Virginia		265,500	265,500	54,040	70,620	124,660
West Virginia		86,625	86,625	58,935	58,756	117,691
North Carolina		54,000	54,000	34,962	31,856	66,818
South Carolina	19,350	73,345	92,695	23,792	26,930	50,722
Georgia		151,880	151,880	67,460	50,070	117,530
Florida		56,240	56,240		1,070	1,070
Alabama		11,250	11,250	29,280	29,430	58,710
Mississippi		11,250	11,250			
Louisiana		22,500	22,500	134,470	47,478	181,948
Texas		525,430	525,430	39,570	43,482	83,052
Arkansas		11,250	11,250	26,250	17,120	43,370
Kentucky		444,370	444,370	224,738	242,989	467,727
Tennessee		106,885	106,885	65,781	82,231	148,012
Missouri	36	322,250	322,280	111,462	84,463	195,925
Ohio		249,360	249,360	1,158,504	600,894	1,759,398
Indiana		56,250	56,250	320,135	204,596	524,731
Illinois		409,620	409,620	88,836	170,591	259,427
Michigan		135,010	135,010	62,539	162,776	225,315
Wisconsin		206,990	206,990	72,830	75,633	148,463
Iowa		320,850	320,850	91,123	101,922	193,045
Minnesota	15,370	80,990	96,360	49,891	65,014	114,905
Kansas		204,010	204,010	43,660	153,268	196,928
Nebraska		375,770	375,770	6,304	48,350	54,654
Nevada					10	10
Oregon		81,000	81,000	14,130	12,320	26,450
Colorado		336,385	336,385	69,304	25,230	94,534
Idaho		39,375	39,375	11,170	6,590	17,760
Montana		160,870	160,870	22,210	5,411	27,621
Wyoming		22,500	22,500	1,870		1,870
North Dakota		65,260	65,260		7,390	7,390
South Dakota		84,380	84,380		12,085	12,085
Washington		297,470	297,470	6,510	3,120	9,630
California		191,270	191,270	110,575	23,430	134,005
Utah		67,500	67,500	24,960	91	25,051
New Mexico		78,750	78,750	5,365	1,160	6,525
Arizona		11,700	11,700		890	890
Oklahoma		10	10			
Indian Territory		11,250	11,250			
Alaska						
Total	111,510	15,346,940	15,458,450	14,940,853	7,952,801	22,893,654
Surrendered to this office and retired						226,070
From June 20, 1874, to October 31, 1890			243,484,073	271,930,573	125,856,790	397,787,363
Surrendered and retired, same dates						16,031,498
Grand total, Oct. 31, 1890			258,942,523	286,871,426	133,809,591	436,938,585

Notes of gold banks are not included in the above table.

Of the above \$15,346,940 there were issued to banks organized during the year \$4,144,590, and to banks already existing and increasing their circulation \$11,202,350. No changes have been made during the past year in the provisions of law relating to the redemption of national-bank circulation, and the banks are substantially relieved from all requirements relating to redemptions, except those of keeping good a deposit of lawful money with the Treasurer equal to 5 per cent of their circulation, and the payment of a pro rata annual assessment for the cost of redemption.

During the past year the receipts of the National Bank Redemption Agency amounted to \$69,679,242, of which amount \$32,471,599, or 46 per cent, was received from New York City, and \$7,407,440 from the banks in the city of Boston. The amount received from Chicago was \$4,672,057; from Philadelphia, \$4,556,442; from Baltimore, \$1,781,695; from St. Louis, \$1,275,755; from Cincinnati, \$1,489,079; from New Orleans, \$1,015,000; from Providence, \$815,770, and from Pittsburg, \$517,127.

A certain proportion of notes received for redemption are fit for circulation, and are returned to the issuing banks. These notes amounted during the year ended October 31, 1891, to \$12,821,000.

The following table exhibits the amount of national-bank notes received monthly for redemption by the Comptroller of the Currency during the year ended October 31, 1891, and the amount received during the same period at the Redemption Agency of the Treasury, together with the total amount received since the passage of the act of June 20, 1874:

Received by the Comptroller of the Currency.						
Months.	For national banks in connection with reduction of circulation and replacement with new notes.	From the redemption agency.			Total.	Received at the United States Treasury redemption agency.
		For replacement with new notes.	For reduction of circulation under act of June 20, 1874.	Insolvent and liquidating national banks.		
November, 1890 .....	\$40	\$1,655,575	\$1,391,644	\$716,381	\$3,773,640	\$4,327,087
December, 1890 .....	1,800	1,926,180	1,267,692	667,015	3,862,687	4,711,836
January, 1891 .....	90	2,538,155	1,665,876	793,864	4,997,985	9,443,920
February, 1891 .....	30	2,379,950	1,542,947	734,203	4,657,130	4,953,537
March, 1891 .....	20,380	2,671,605	1,599,624	839,361	5,130,970	5,115,459
April, 1891 .....	560	2,190,280	987,007	551,430	3,729,277	5,048,370
May, 1891 .....	12,070	3,317,440	1,360,936	179,862	5,410,208	7,262,701
June, 1891 .....	41,095	3,504,200	1,450,405	821,394	5,817,094	7,566,704
July, 1891 .....	55,620	3,306,090	1,053,221	644,696	5,059,627	6,368,612
August, 1891 .....	40	1,900,690	778,884	421,192	3,100,806	4,981,988
September, 1891 .....	40,095	2,749,765	1,042,270	623,943	4,456,073	4,710,379
October, 1891 .....	5,040	2,875,760	800,347	419,560	4,100,707	5,188,589
Total .....	176,860	31,025,690	14,940,853	7,952,801	54,096,204	69,679,242
Received from June 20, 1874, to October 31, 1890 .....	16,637,575	849,438,870	271,872,273	125,731,799	1,257,680,517	2,049,998,464
Grand total .....	16,814,435	874,464,560	286,813,126	133,684,600	1,311,776,721	2,117,677,706

Notes of gold banks are not included in the above table.

The following table exhibits the amount of national bank notes received at this office and destroyed yearly since the establishment of the system:

Prior to November 1, 1865.....	\$175,490	During year ended October 31—	
During year ended October 31—		1861.....	\$54,941,130
1866.....	1,050,382	1862.....	74,917,611
1867.....	3,401,423	1863.....	82,913,706
1868.....	4,602,825	1864.....	93,178,418
1869.....	8,603,729	1865.....	91,048,723
1870.....	14,305,689	1866.....	59,989,810
1871.....	24,344,047	1867.....	47,726,083
1872.....	30,211,720	1868.....	59,568,525
1873.....	36,433,171	1869.....	52,207,627
1874.....	49,989,741	1870.....	44,447,407
1875.....	137,697,696	1871.....	45,981,463
1876.....	98,672,710	Additional amount of insolvent and	
1877.....	76,918,963	liquidating national banks.....	144,240,728
1878.....	57,381,249		
1879.....	41,101,830	Total.....	1,471,642,682
1880.....	35,539,600		

Notes of gold banks are not included in the above table.

There was in the vault of the redemption division of this office, awaiting destruction, at the close of business October 31, 1890.....	\$80,360.00
Received during the year ended October 31, 1891.....	54,114,094.50
Total.....	54,194,454.50
Withdrawn and destroyed during the year.....	53,953,154.50
Balance in vault October 31, 1891.....	241,300.00

REDEMPTION OF NOTES OF BANKS REDUCING CIRCULATION, OF THOSE IN VOLUNTARY LIQUIDATION, AND OF FAILED BANKS UNDER THE ACT OF JUNE 20, 1874.

This act provides for a reduction of the outstanding circulation of an association upon the deposit of lawful money with the Treasurer of the United States in sums of not less than \$9,000, and the act of July 12, 1882, requires a deposit of lawful money for the retirement of the old circulation of banks whose corporate existence has been extended.

Under these acts, and on account of liquidating and insolvent banks, \$454,844,949 of lawful money has been deposited with the Treasurer, including \$2,663,720 deposited for the redemption of notes of national gold banks, and \$97,756,232, for the redemption of national bank notes under the act of July 12, 1882.

During the year ended October 31, 1891, \$3,545,358 in lawful money was deposited, \$1,878,282 of which was by banks reducing circulation, \$1,352,926 by banks in voluntary liquidation, \$70,398 by banks retiring old circulation issued prior to the extension of their corporate existence, and \$243,752 by insolvent banks.

The total amount deposited prior to and under the acts of June 20, 1874, and July 12, 1882, is \$469,089,759, and of this sum \$72,397,467 was deposited by banks in liquidation. Deducting from the total deposit the amount of circulating notes redeemed and destroyed without reissue, which was \$433,659,038, there remained in the hands of the Treasurer on October 31, 1891, \$35,430,721 in lawful money for the redemption and retirement of national bank circulation, including \$116,837 for the redemption of the circulating notes of national gold banks.

Prior to June 20, 1874, national bank notes amounting to \$10,431,135 were redeemed and destroyed without reissue, \$423,227,903 having been redeemed, destroyed, and retired since that date. The latter amount includes \$2,546,883 of the notes of national gold banks and \$78,121,644 of the notes of national banks whose corporate existence has been extended.

There are no national gold banks now in existence, and the lawful money on deposit with the Treasurer of the United States, amounting to \$116,837, represents the remaining outstanding circulation of these banks.

TAX UPON CIRCULATION, REDEMPTION CHARGES, AND ASSESSMENTS.

United States statutes subject national banks to the payment of a semiannual duty of one-half of 1 per cent upon the average amount of notes in circulation issued upon deposits of interest-bearing bonds of the United States, and the banks are required under the provisions of the act approved June 20, 1874, to pay the expenses incident to the redemption of their notes to the Treasurer of the United States. The banks are also required to pay the expenses of preparing plates from which their circulating notes are printed. The fees allowed to national bank examiners are paid by the banks at rates fixed in accordance with the provisions of section 5240 of the Revised Statutes, as amended by the act approved February 19, 1875. The amount of tax upon circulation and assessments collected during the past year were as follows:

Semi-annual duty on circulation.....	\$1, 216, 104. 72
Cost of redemption of notes by the United States Treasurer .....	99, 366. 52
Assessment for cost of plates, new banks .....	18, 575. 00
Assessment for cost of plates, extended banks .....	7, 200. 00
Assessment for examiners' fees (sec. 5240, Revised Statutes) .....	138, 969. 39

Total..... 1, 480, 215. 63

The following table is a comparative statement of taxes assessed as semi-annual duty on circulation, cost of redemption of notes, cost of plates, and examiners' fees for the past nine years:

Years.	Semi-annual duty on circulation.	Cost of redemption of notes by the United States Treasurer.	Assessment for cost of plates, new banks.	Assessment for cost of plates, extended banks.	Assessment for examiners' fees (sec. 5240, R. S.).	Total.
1883.....	\$3, 132, 006. 73	\$147, 592. 27	\$25, 980. 00	\$34, 120. 00	\$94, 606. 16	\$3, 434, 305. 16
1884.....	3, 024, 668. 24	160, 896. 65	18, 845. 00	1, 950. 00	99, 642. 05	3, 306, 001. 94
1885.....	2, 794, 584. 01	181, 857. 16	13, 150. 00	97, 800. 00	107, 781. 73	3, 195, 172. 90
1886.....	2, 592, 021. 33	168, 243. 35	14, 810. 00	24, 825. 00	107, 272. 83	2, 907, 172. 51
1887.....	2, 044, 922. 75	138, 967. 00	18, 850. 00	1, 750. 00	110, 219. 88	2, 314, 709. 63
1888.....	1, 616, 127. 58	141, 141. 48	14, 100. 00	3, 900. 00	121, 777. 86	1, 897, 046. 87
1889.....	1, 410, 331. 84	131, 190. 67	12, 200. 00	575. 00	130, 725. 79	1, 685, 023. 20
1890.....	1, 254, 839. 65	107, 843. 39	24, 175. 00	725. 00	136, 772. 71	1, 524, 355. 75
1891.....	1, 216, 104. 72	99, 366. 52	18, 575. 00	7, 200. 00	138, 969. 39	1, 480, 215. 63
Total .....	19, 085, 600. 80	1, 277, 098. 49	160, 685. 00	172, 845. 00	1, 047, 768. 40	21, 744, 003. 69

Formerly national banking associations were required to pay a separate tax on both capital and deposits. The act approved March 3, 1883, abated all taxes except that on circulation.

The total tax collected from the national banks up to July 1, 1891, amounted to \$7,855,887.74 on capital, \$60,940,067.16 on deposits, and \$71,339,125.04 on circulation, making a total of \$140,135,079.94.



## LOANS.

The following table gives a classification of the loans of the national banks in each of the central reserve cities of New York, Chicago, and St. Louis, in other reserve cities classified in groups, and in the rest of the country at nearly the same dates in each of the last five years:

OCTOBER 5, 1887.

	No. of banks.	On United States bonds on demand.	On other stocks, bonds, etc., on demand.	On single name paper without other security.	All other loans.	Total.
New York.....	47	\$1,445,900	\$95,075,844	\$17,585,496	\$143,906,941	\$258,014,181
Chicago.....	18	500	10,821,735	15,498,986	34,754,972	61,070,193
St. Louis.....	5	.....	1,182,214	279,603	8,920,936	10,382,753
Group No. 1, 4 cities.....	126	56,805	37,717,725	32,464,759	177,884,888	248,124,177
Group No. 2, 4 cities.....	41	60,430	7,710,369	6,111,182	35,568,827	49,450,807
Group No. 3, 4 cities.....	35	48,400	8,087,222	7,887,689	43,232,749	59,256,060
Group No. 4, 4 cities.....	21	7,500	1,117,443	8,213,092	20,827,885	30,165,920
Country.....	2,756	1,413,918	44,335,893	124,035,463	693,790,281	863,575,555
Total.....	3,049	3,033,453	206,048,445	212,076,270	1,158,887,479	1,580,045,647

OCTOBER 4, 1888.

	No. of banks.	\$	\$	\$	\$	\$
New York.....	46	\$2,132,159	\$108,466,001	\$28,626,295	\$153,271,026	\$292,495,481
Chicago.....	19	359,296	9,631,825	14,155,001	41,129,615	65,275,737
St. Louis.....	4	.....	921,854	306,450	6,988,242	8,216,546
Group No. 1, 4 cities.....	128	148,770	44,271,164	41,430,120	182,567,237	268,417,291
Group No. 2, 4 cities.....	41	10,765	7,806,794	7,182,779	37,435,637	52,435,975
Group No. 3, 4 cities.....	33	75,000	6,570,938	7,260,665	42,188,407	56,095,010
Group No. 4, 4 cities.....	22	1,200	1,205,596	8,501,966	21,303,227	31,012,089
Country.....	2,847	577,484	42,586,172	135,967,639	721,806,861	900,938,156
Total.....	3,140	3,304,674	221,460,344	243,430,915	1,206,690,352	1,674,886,285

SEPTEMBER 30, 1889.

	No. of banks.	On paper with single name, unsecured.	On paper with indorsers, otherwise unsecured.	On demand, with U. S. bonds, other stocks, or collaterals as security.	On time, with U. S. bonds, other stocks, or collaterals as security.	Total.
New York.....	45	\$31,866,578	\$119,366,417	\$109,579,495	\$43,085,676	\$303,898,166
Chicago.....	20	15,947,708	31,275,073	12,702,779	12,455,515	72,381,075
St. Louis.....	5	866,900	7,863,955	1,846,621	2,897,770	13,475,246
Group No. 1, 4 cities.....	129	43,237,334	145,457,842	54,280,694	43,847,643	286,823,504
Group No. 2, 4 cities.....	43	8,308,283	29,328,014	9,770,705	12,056,470	59,463,472
Group No. 3, 4 cities.....	33	8,618,618	39,473,645	8,337,056	6,419,197	62,848,516
Group No. 4, 4 cities.....	23	9,051,215	16,140,667	3,432,808	7,661,230	36,285,921
Country.....	2,992	154,475,783	636,484,540	54,314,240	125,279,276	970,553,839
Total.....	3,290	272,372,410	1,025,390,153	254,264,398	253,702,777	1,805,729,739

OCTOBER 2, 1890.

	No. of banks.	\$	\$	\$	\$	\$
New York.....	47	29,044,063	122,226,904	102,372,932	43,466,652	297,110,551
Chicago.....	19	16,714,673	27,897,562	17,125,219	16,506,704	78,244,158
St. Louis.....	8	2,172,008	16,274,739	4,346,312	6,681,993	29,475,102
Group No. 1, 5 cities*.....	138	45,604,639	146,363,799	56,582,852	48,664,875	297,216,165
Group No. 2, 4 cities*.....	50	8,683,687	33,311,338	11,002,538	13,140,182	66,137,745
Group No. 3, 6 cities*.....	46	21,118,680	55,649,978	10,540,565	10,752,917	98,062,140
Group No. 4, 4 cities*.....	25	10,116,981	18,602,080	6,225,020	10,313,144	45,257,225
Country.....	3,207	164,665,256	685,600,401	63,538,244	144,715,700	1,058,519,601
Total.....	3,540	298,119,987	1,105,926,851	271,733,682	294,242,167	1,970,022,687

## REPORT ON THE FINANCES.

SEPTEMBER 25, 1891.

	No. of banks.	On paper with single name, unsecured.	On paper with one or more indorsers, otherwise unsecured.	On demand with indorsers, otherwise unsecured.	On demand with U. S. bonds, other bonds, stocks, or collaterals as security.	On time, with U. S. bonds, other bonds, stocks, or collaterals as security.	Total.
New York.....	49	\$25,125,313	\$116,957,046	\$2,925,418	\$113,787,196	\$42,783,829	\$301,578,802
Chicago.....	21	17,937,791	34,889,300	3,704,939	13,525,638	17,508,229	87,565,897
St. Louis.....	9	2,093,451	14,617,141	558,571	3,999,711	6,595,233	27,864,107
Group—							
No. 1, 5 cities*†	136	42,118,748	141,021,853	9,015,155	54,233,863	48,397,495	294,787,114
No. 2, 4 cities*	54	8,457,434	29,991,803	1,084,034	11,149,928	14,393,999	65,077,193
No. 3, 7 cities*†	49	18,809,101	54,500,479	3,361,241	9,923,642	11,684,959	98,279,422
No. 4, 4 cities*	26	7,493,961	14,130,558	2,106,638	5,596,114	9,954,626	39,286,897
Countries.....	3,333	159,412,548	662,814,133	35,679,262	54,065,103	162,943,757	1,074,914,803
Total.....	7,677	281,453,347	1,068,922,313	58,435,285	266,281,195	314,262,127	1,989,354,240

\* Group No. 1, Boston, Albany, Brooklyn, Philadelphia, and Pittsburg. Group No. 2, Baltimore, Washington, New Orleans, and Louisville. Group No. 3, Cincinnati, Cleveland, Detroit, Milwaukee, Des Moines, St. Paul, and Minneapolis. Group No. 4, Kansas City, St. Joseph, Omaha, and San Francisco.

† Brooklyn, St. Paul, and Minneapolis were not reserve cities prior to 1890.

In the table below is given a full classification of the loans in New York City alone for the last six years:

Loans and discounts.	Oct. 7, 1886.	Oct. 5, 1887.	Oct. 4, 1888.	Sept. 30, 1889.	Oct. 2, 1890.
	45 banks.	47 banks.	46 banks.	45 banks.	47 banks.
On indorsed paper.....	\$121,381,380	\$115,316,625	\$117,707,044	\$119,360,404	\$122,226,904
On single-name paper.....	24,646,008	17,585,496	28,626,295	31,866,578	29,044,063
On U. S. bonds on demand.....	2,002,550	1,445,900	2,132,150	1,124,109	583,820
On other stocks, etc., on demand.....	91,636,791	95,075,844	108,466,001	108,258,112	101,789,112
On real estate security.....	211,432	146,885	113,494	201,878	228,778
All other loans.....	13,854,215	28,443,431	35,450,488	43,078,085	43,237,874
Total.....	253,732,376	258,014,181	292,495,481	303,898,166	297,110,551

Loans and discounts.		Sept. 25, 1891.
		49 banks.
On paper with single name, unsecured.....		\$25,125,313
On paper with one or more indorsers, otherwise unsecured.....		116,957,046
On demand with one or more indorsers, otherwise unsecured.....		2,925,418
On demand with U. S. bonds, other bonds, stocks, or collaterals, as security.....		113,787,196
On time with U. S. bonds, other bonds, stocks, or collaterals, as security.....		42,783,829
Total.....		\$301,578,802

The subjoined tables bring forward to the latest date the usual summary of information as to the course of deposits and reserve since the act of June 20, 1874, went into effect. They show the amount of deposits and the state of the reserve at about October 1 of each year, in each central reserve city, in all the reserve cities, and in the States and Territories, with a general summary embracing all active national banks:

NEW YORK CITY.

Date.	No. of banks.	Net de- posits.	Reserve required (25 per cent).*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other law- ful money.	Due from agents.	Redemp- tion fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 2, 1874	48	204.6	51.2	68.3	33.4	14.4	52.4	.....	1.5
Oct. 1, 1875	48	202.3	50.7	60.5	29.9	5.0	54.4	.....	1.1
Oct. 2, 1876	47	197.9	49.5	60.7	30.7	14.6	45.3	.....	0.8
Oct. 1, 1877	47	174.9	43.7	48.1	27.5	13.0	34.3	.....	0.8
Oct. 1, 1878	47	189.8	47.4	50.9	26.8	13.3	36.5	.....	1.1
Oct. 2, 1879	47	210.2	52.6	53.1	25.3	19.4	32.6	.....	1.1
Oct. 1, 1880	47	268.1	67.0	70.6	26.4	58.7	11.0	.....	0.9
Oct. 1, 1881	48	268.8	67.2	62.5	23.3	50.6	10.9	.....	1.0
Oct. 3, 1882	50	254.0	63.5	64.4	25.4	44.5	18.9	.....	1.0
Oct. 2, 1883	48	266.9	66.7	70.8	26.5	50.3	19.7	.....	0.9
Sept. 30, 1884	44	255.0	63.7	90.8	35.6	63.1	27.0	.....	0.7
Oct. 1, 1885	44	312.9	78.2	115.7	37.0	91.5	23.7	.....	0.5
Oct. 7, 1886	45	282.8	70.7	77.0	27.2	64.1	12.5	.....	0.4
Oct. 5, 1887	47	284.3	71.1	80.1	28.2	63.6	16.1	.....	0.4
Oct. 4, 1888	46	342.2	85.5	96.4	28.2	73.9	22.1	.....	0.3
Sept. 30, 1889	45	338.2	84.5	84.9	25.1	59.1	25.6	.....	0.2
Oct. 2, 1890	47	332.6	83.2	92.5	27.8	78.4	13.9	.....	0.2
Sept. 25, 1891	49	327.8	81.9	86.1	26.3	53.8	32.0	.....	0.3
Average for 18 years ...	47	261.8	65.5	74.1	28.3	46.2	27.2	.....	0.7

CHICAGO.

Oct. 5, 1887	18	64.6	16.2	19.7	30.5	12.9	6.7	.....	0.05
Oct. 5, 1888	19	69.3	17.3	21.0	30.2	13.1	7.8	.....	0.05
Sept. 30, 1889	20	78.7	19.7	25.0	31.7	15.3	9.6	.....	0.05
Oct. 2, 1890	19	82.9	20.7	24.8	30.0	17.0	7.8	.....	0.05
Sept. 25, 1891	21	92.9	23.2	31.2	33.6	20.1	11.0	.....	0.05

ST. LOUIS.

Oct. 5, 1887	5	10.3	2.6	2.7	26.4	1.3	1.3	.....	0.03
Oct. 4, 1888	4	7.9	2.0	2.1	27.0	1.0	1.1	.....	0.02
Sept. 30, 1889	5	12.0	3.0	3.2	26.7	1.6	1.6	.....	0.01
Oct. 2, 1890	8	26.2	6.5	5.6	21.3	3.1	2.5	.....	0.02
Sept. 25, 1891	9	24.2	6.1	5.8	23.8	3.8	2.0	.....	0.02

\*All lawful money.

RESERVE CITIES.\*

[Reserve 25 per cent, one-half in lawful money.]

Oct. 2, 1874	182	221.4	55.3	76.0	34.3	4.5	36.7	31.1	3.7
Oct. 1, 1875	188	223.9	56.0	74.5	33.3	1.5	37.1	32.3	3.6
Oct. 2, 1876	189	217.0	54.2	76.1	35.1	4.0	37.1	32.0	3.0
Oct. 1, 1877	188	204.1	51.0	67.3	33.0	5.6	34.3	24.4	3.0
Oct. 1, 1878	184	199.9	50.0	71.1	35.6	9.4	29.4	29.1	3.2
Oct. 2, 1879	181	288.8	57.2	83.5	36.5	11.3	33.0	35.7	3.5
Oct. 1, 1880	184	289.4	72.4	105.2	36.2	28.3	25.0	48.2	3.7
Oct. 1, 1881	189	335.4	83.9	100.8	30.0	34.6	21.9	40.6	3.7
Oct. 3, 1882	193	318.8	79.7	89.1	28.0	28.3	24.1	33.2	3.5
Oct. 2, 1883	200	323.9	81.0	100.6	31.1	26.3	30.1	40.8	3.4
Sept. 30, 1884	203	307.9	77.0	99.0	32.2	30.3	33.3	32.3	3.1
Oct. 1, 1885	203	364.5	91.1	122.2	33.5	42.0	34.9	42.4	2.9
Oct. 7, 1886	217	381.5	95.4	114.0	29.9	44.5	26.0	41.3	2.2
Oct. 5, 1887	223	338.5	84.6	100.7	29.7	36.3	23.2	40.0	1.2
Oct. 4, 1888	224	384.9	96.2	116.9	30.4	40.0	24.5	51.5	0.9
Sept. 30, 1889	228	419.0	104.8	121.9	29.1	37.8	26.7	56.7	0.6
Oct. 2, 1890	259	457.8	114.4	129.8	28.3	43.1	24.9	61.0	0.7
Sept. 25, 1891	265	451.9	113.0	138.8	30.7	45.5	31.5	61.0	0.8

\*Includes Chicago and St. Louis up to Oct. 5, 1887.

## REPORT ON THE FINANCES.

## STATES AND TERRITORIES.

Date.	No. of banks.	Net deposits.	Reserve required (15 per cent).*	Reserve held.		Classification of reserve.			
				Amount.	Ratio to deposits.	Specie.	Other lawful money.	Due from agents.	Redemption fund.
		Millions.	Millions.	Millions.	Per cent.	Millions.	Millions.	Millions.	Millions.
Oct. 2, 1874	1,774	293.4	44.0	100.6	34.3	2.4	33.7	52.7	11.9
Oct. 1, 1875	1,851	307.9	46.3	100.1	32.5	1.6	33.7	53.3	11.6
Oct. 2, 1876	1,853	291.7	43.8	99.9	34.3	2.7	31.0	55.4	10.8
Oct. 1, 1877	1,845	290.1	43.6	95.4	32.9	4.2	31.6	48.9	10.7
Oct. 1, 1878	1,822	289.1	43.4	106.1	36.7	8.0	31.1	56.0	11.0
Oct. 2, 1879	1,820	329.9	49.5	124.3	37.7	11.5	30.3	71.3	11.2
Oct. 1, 1880	1,859	410.5	61.6	147.2	35.8	21.2	28.3	86.4	11.3
Oct. 1, 1881	1,895	507.2	76.1	158.3	31.2	27.5	27.1	92.4	11.4
Oct. 3, 1882	2,026	545.8	81.9	150.4	27.5	30.0	30.0	80.1	11.3
Oct. 2, 1883	2,253	577.9	86.7	157.5	27.2	31.2	30.8	84.1	11.3
Sept. 30, 1884	2,417	535.8	80.4	156.3	29.2	35.2	30.9	79.7	10.5
Oct. 1, 1885	2,467	570.8	85.6	177.5	31.1	41.5	29.9	95.9	10.2
Oct. 7, 1886	2,590	637.6	95.6	186.2	29.2	47.8	30.1	99.5	8.7
Oct. 5, 1887	2,756	690.6	103.6	190.9	27.6	50.8	32.6	100.9	6.6
Oct. 4, 1888	2,847	739.2	110.9	209.8	28.4	50.2	34.5	119.0	6.2
Sept. 30, 1889	2,992	807.6	121.1	224.6	27.8	50.5	36.2	132.4	5.5
Oct. 2, 1890	3,207	859.2	128.9	225.5	26.2	54.3	37.7	128.5	5.2
Sept. 25, 1891	3,333	801.8	129.3	235.5	27.3	60.3	36.8	133.0	5.4

\* Reserve 15 per cent, two-fifths in lawful money.

## SUMMARY.

Oct. 2, 1874	2,004	719.5	150.1	244.9	34.0	21.3	122.8	83.8	17.1
Oct. 1, 1875	2,087	734.1	152.2	235.1	32.0	8.1	125.2	85.6	16.3
Oct. 2, 1876	2,089	706.6	147.5	236.7	33.5	21.3	113.4	87.4	14.6
Oct. 1, 1877	2,080	669.1	138.3	210.8	31.5	22.8	100.2	73.3	14.5
Oct. 1, 1878	2,053	678.8	140.8	228.1	33.6	30.7	97.0	85.1	15.3
Oct. 2, 1879	2,048	768.9	159.3	260.9	33.9	42.2	95.9	107.0	15.8
Oct. 1, 1880	2,090	968.0	201.0	323.0	33.4	108.2	64.3	134.6	15.9
Oct. 1, 1881	2,132	1,111.6	227.2	321.6	28.9	112.7	59.9	133.0	16.1
Oct. 3, 1882	2,269	1,118.6	225.1	303.9	27.2	102.8	72.0	113.3	15.8
Oct. 2, 1883	2,501	1,168.7	234.4	328.9	28.1	107.8	80.6	124.9	15.6
Sept. 30, 1884	2,664	1,098.7	221.1	346.1	31.6	128.6	91.2	112.0	14.3
Oct. 1, 1885	2,714	1,248.2	254.9	415.4	33.3	175.0	88.5	138.3	13.6
Oct. 7, 1886	2,852	1,301.8	261.7	377.2	29.0	156.4	68.7	140.8	11.4
Oct. 5, 1887	3,049	1,388.4	278.0	394.2	28.4	165.1	79.9	140.9	8.3
Oct. 4, 1888	3,140	1,543.6	311.9	446.2	28.9	178.1	90.1	170.5	7.6
Sept. 30, 1889	3,290	1,655.5	333.1	459.6	27.8	164.3	99.7	189.1	6.4
Oct. 2, 1890	3,540	1,758.7	353.7	478.2	27.2	195.9	86.8	189.5	6.1
Sept. 25, 1891	3,677	1,758.6	353.5	497.4	28.3	183.5	113.3	194.0	6.6

In the preceding tables the specie held represents the aggregate of gold and silver coin, Treasurer's certificates, and clearing-house gold certificates. A table will be found in the Appendix,\* page 148, showing the amount of each kind of coin and certificates held by the banks in each State and reserve city in October, 1888, September, 1889, October, 1890, and September, 1891.

## FAILED BANKS.

Twenty-five national banks, with an aggregate capital of \$3,662,000, were placed in the hands of receivers during the year, as shown in the following statement. In one case creditors have received 55 per cent of the principal, in another 45 per cent, in three cases 20 per cent, and in three cases 15 per cent.

\* See foot note, p. 337.

## STATEMENT OF FAILED BANKS, THEIR SURPLUS AND LIABILITIES, ACCORDING TO LAST REPORT OF CONDITION.

Name and location of bank.	Date of authority to commence business.	Date of failure.	Receiver appointed.	As shown at date of last report of condition in each case.			
				Capital.	Surplus and undivided profits.	Other liabilities*.	Date of last report of condition.
First National Bank of Alma, Kans. ....	Aug. 3, 1887	1890. Nov. 10	1890. Nov. 21	\$75,000	4,577	18,409	1890. Oct. 2
First National Bank of Belleville, Kans. ....	Aug. 28, 1885	Dec. 2	Dec. 12	50,000	6,856	43,240	Oct. 2
First National Bank of Meade Center, Kans. ....	May 5, 1887	Oct. 17	Dec. 24	50,000	4,009	24,988	Oct. 2
American National Bank of Arkansas City, Kans. ....	Mar. 15, 1889	Dec. 8	Dec. 26	300,000	29,323	604,001	Oct. 2
City National Bank of Hastings, Nebr. ....	Dec. 27, 1883	Dec. 27	1891. Jan. 14	100,000	318	123,374	Dec. 17
Peoples' National Bank of Fayetteville, N. C. ....	June 27, 1872	Dec. 31	Jan. 20	125,000	33,490	130,841	Oct. 2
Spokane National Bank of Spokane Falls, Wash. ....	Jan. 24, 1888	Dec. 18	Feb. 3	100,000	31,610	565,593	Oct. 2
First National Bank of Ellsworth, Kans. ....	Sept. 11, 1884	1891. Jan. 26	Feb. 11	50,000	15,850	136,250	Dec. 19
Second National Bank of McPherson, Kans. ....	Sept. 16, 1887	Mar. 2	Mar. 25	50,000	10,138	110,248	Dec. 19
Pratt County National Bank of Pratt, Kans. ....	Sept. 8, 1887	Feb. 26	Apr. 7	50,000	8,065	67,379	Dec. 19
Keystone National Bank of Philadelphia, Pa. ....	July 30, 1875	Mar. 20	May 9	500,000	120,664	1,856,329	1891. Feb. 26
Spring Garden National Bank of Philadelphia, Pa. ....	Mar. 13, 1886	May 8	May 21	750,000	171,725	2,007,463	Feb. 26
National City Bank of Marshall, Mich. ....	July 29, 1872	June 3	June 22	100,000	34,236	76,726	May 4
Red Cloud National Bank of Red Cloud, Nebr. ....	May 10, 1884	June 26	July 1	75,000	7,316	94,553	May 4
Asbury Park National Bank of Asbury Park, N. J. ....	Sept. 17, 1887	July 1	July 2	100,000	5,626	44,671	May 4
Ninth National Bank of Dallas, Tex. ....	Sept. 12, 1890	July 1	July 16	300,000	11,641	267,063	July 9
First National Bank of Red Cloud, Nebr. ....	Nov. 8, 1882	May 22	July 16	75,000	11,840	76,435	Feb. 26
Central Nebraska National Bank of Broken Bow, Nebr. ....	Sept. 28, 1888	June 12	July 21	60,000	12,458	97,891	May 4
Florence National Bank of Florence, Ala. ....	Oct. 3, 1889	June 22	July 23	100,000	5,374	74,466	May 4
First National Bank of Palatka, Fla. ....	July 15, 1884	July 17	Aug. 7	150,000	27,098	329,640	July 9
First National Bank of Kansas City, Kans. ....	May 17, 1887	July 16	Aug. 17	150,000	14,374	159,737	May 4
Rio Grande National Bank of Laredo, Tex. ....	Oct. 28, 1889	Sept. 14	Oct. 3	100,000	6,009	70,233	July 9
First National Bank of Clearfield, Pa. ....	Jan. 30, 1865	Sept. 29	Oct. 7	100,000	50,192	178,895	July 9
Farley National Bank of Montgomery, Ala. ....	Dec. 18, 1889	Aug. 21	Oct. 7	100,000	28,118	171,508	July 9
First National Bank of Coldwater, Kans. ....	May 9, 1887	Sept. 21	Oct. 14	52,000	791	30,592	July 9
Total .....				3,662,000	651,698	7,360,525	

\* Total, as per report, except capital, surplus, circulation, undivided profits, and unpaid dividends.

## CAUSES OF FAILURE.

The First National Bank of Meade Center, Kans., closed its doors October 17, 1890, being unable to satisfy demand liabilities presented for payment.

Inducious loans had been made which were not readily convertible, and a sudden demand for the payment of a county deposit precipitated

suspension. The remote causes of failure were negligence of directors, general stagnation of business, and decrease in values, resulting from continuous failure of crops.

The First National Bank of Alma, Kans., for several months prior to suspension of business had received more than ordinary attention from the national bank examiner, two examinations having been made within a period of six months. The president of the bank was accused of borrowing money on the strength of the bank's indorsement for personal use and investment in private enterprises, and of issuing certificates of deposit in blank sums to be sold under contract by outside parties. Judgments were resting against the president individually, and judgment had been obtained against the bank by a correspondent, the sheriff levying upon the real and personal property. The amount of demand liabilities was very small and voluntary liquidation was contemplated, but an examiner, who visited the bank with special instructions, closed the doors on November 10, 1890, after due examination.

The First National Bank of Belleville, Kans., closed its doors December 2, 1890.

The president was a large borrower, and used the bank for individual purposes. The banking house was destroyed by fire October 28, and from that date deposits gradually diminished, seriously limiting the business of the bank. The president was active in promoting local enterprises, some of which were total failures, and there was no return from investments.

The creditors have been paid 55 per cent on the principal of claims proved.

The American National Bank of Arkansas City, Kans., closed its doors December 8, 1890.

The condition of affairs was complicated. The officers of the bank had used assets to further personal interests, and created large and excessive loans. The immediate cause of suspension was inability to pay a demand certificate of deposit. There was an unwarranted extension of business in attempting to sustain enterprises in which the officers were interested, and large sums of money were borrowed upon certificates of deposit at high rates of interest. Dividends were paid to shareholders not justified by the earnings of the bank, and the directors were guilty of gross inattention to duty, disregard of the law and advice from the Comptroller.

Dividends have been paid amounting to 20 per cent on the principal of claims proved, and the assets may prove to be sufficient for payment in full.

The Spokane National Bank of Spokane Falls, Wash., closed its doors December 18, 1890.

The entire management of affairs was committed to the cashier and the vice-president, who were the moving spirits in speculative enterprises, which were carried on without interference or control by the directors, the latter never giving the bank any attention, but lending their names in support of the reckless operations of the cashier. About one-half of the deposits were locked up in private banks and mining interests. This condition of affairs made it impossible for the bank to meet its demand obligations, and was the immediate cause of suspension.

A dividend of 15 per cent has been paid to creditors on the principal of claims proved.

The City National Bank of Hastings, Nebr., closed its doors December 27, 1890.

On October 17 an assessment upon the shareholders, amounting to

50 per cent of the capital stock, was levied by the Comptroller, and remained unpaid. The examiner upon taking charge discovered the fact that more than one-half of an increase of capital certified to the Comptroller as having been paid in, and authorized by him in accordance with law, was represented by the notes of subscribers, the obligations remaining unpaid at date of suspension.

Notes had been rediscounted for persons to whom the president had transferred real estate at fictitious values. High rates of interest were paid on certificates of deposit and bills payable to non-resident capitalists for several years prior to the suspension, and dividends not earned were declared and paid to shareholders. The board of directors was inattentive to duty, which made reckless mismanagement possible.

A dividend of 15 per cent has been paid to creditors on the principal of claims proved.

The People's National Bank of Fayetteville, N. C., closed its doors December 31, 1890, the immediate cause being a slight run by depositors. The condition of affairs, as reported by the examiner upon taking charge, showed gross irregularities by the president and criminal violation of law. As a critical examination progressed, it was found that the bank had been practically insolvent for many years, the Comptroller and the examiners having been deceived through systematic and successful attempts to carry among the assets a large amount of notes and bills as alive and secured which were in fact past due and worthless.

The president was permitted to abstract funds of the bank upon the indorsement of notes taken by him in connection with an outside enterprise, and which were represented as being secured by chattel mortgage. Fictitious drafts were drawn and carried by the bank as bills of exchange. The president was thoroughly dishonest; but, because the directors and other officers either did not know their duties or utterly failed to perform them, he was enabled to completely wreck the bank.

All the facts were promptly reported to the United States district attorney. The president was arrested, but the grand jury failed to find an indictment.

A dividend of 20 per cent has been paid to creditors on the principal of claims proved.

The First National Bank of Ellsworth, Kans., closed its doors January 26, 1891. Suspension was inevitable as the result of injudicious and reckless loans to the cashier and his friends, the funds being used and lost in speculation. A dividend of 15 per cent has been paid to creditors on the principal of claims proved.

The Pratt County National Bank, of Pratt, Kans., closed its doors February 26, 1891. The president was a large borrower and a wild speculator. The bank was compelled to take mortgages to secure his indebtedness, which were not valuable as live assets, the aggregate amount representing more than one-half of the capital of the bank. The bank also suffered large losses in the earlier period of its existence, but the management undertook to conduct a successful business by borrowing on bills payable and bills receivable and paying excessive rates of interest on deposits. Upon sudden demand for the payment of the deposit of the county treasurer, the bank was forced to suspend.

A dividend of 20 per cent has been paid to creditors on the principal of claims proved.

The Second National Bank of McPherson, Kans., closed its doors March 2, 1891. The failure of this bank was due to the reckless man-

agement of its president, who squandered the assets. When the bank suspended he committed suicide.

The Keystone National Bank of Philadelphia, Pa., was closed to business on the morning of March 20, 1891, by order of the Comptroller of the Currency, the examiner immediately taking charge.

An assessment upon the shareholders had been previously levied to make good an impairment of the capital, as such impairment was then estimated. The assessment was not responded to by the shareholders, and upon disclosures made by the president of the bank in person to the Comptroller, on the evening of March 19, immediate action was taken and the bank was closed. According to the records of the bank as then disclosed, the capital had not been entirely lost, but subsequent investigation developed the fact that collusion among the officers and employés had resulted in successfully deceiving the examiner and the Comptroller with respect to the true condition of the bank.

The causes of the failure were reckless and criminal use of funds belonging to the bank, the bookkeeper having aided the president, who is a fugitive from justice, in deceiving the examiner by false entries, such entries being made at or about the dates of examination. This bookkeeper, after the suspension, admitted his guilt, and was arrested, brought to trial, and sentenced to imprisonment for a term of seven years. Subsequently three other persons connected with the bank were arrested upon information and are now held under bail for collusion.

A thorough investigation has progressed since the date of suspension, for the purpose of ascertaining all the facts and fixing personal liability. The city treasurer of Philadelphia appeared to be a large creditor, and permission was granted State and city authorities to investigate the records of the bank for the purpose of ascertaining the precise facts.

The Treasury Department also instituted an investigation of all the records of the bank, with the view of ascertaining who is liable, criminally or otherwise, for the failure, which is still in progress.

The Spring Garden National Bank of Philadelphia, Pa., closed its doors on the morning of May 8, 1891, being unable to settle with the clearing house. This suspension closely followed that of the Keystone National Bank, and as investigation proceeded it became evident that there had been criminal violations of law. On May 28 the president and cashier were arrested upon information and brought to trial. They were found guilty and relegated to the penitentiary for a term of ten years each.

The First National Bank of Red Cloud, Nebr., was closed by the examiner May 22, 1891, payment of a certificate of deposit having been refused, and in obedience to telegraphic instructions from the Comptroller. Upon investigation it was discovered that the bank had been in an insolvent condition for a considerable period of time, such condition having been caused by irregularities of former officers and general mismanagement. No meeting of the shareholders had apparently been held for more than two years, and the officers and employés immediately in charge were permitted to conduct its affairs. The funds of the bank were largely loaned to its officers and their relatives, the loans not being properly secured.

The National City Bank of Marshall, Mich., closed its doors June 3, 1891. On June 2 the Comptroller was advised that the assistant cashier had embezzled a large sum of money, but that the bondsmen were able and willing to make good the entire loss without delay.



The cashier was very inattentive to duty, and the directors, having unbounded confidence in the integrity of the employes, grossly neglected the interests of the bank. As investigation proceeded the embezzlement was found to equal the entire capital stock. On May 27 the examiner discovered the defalcation and informed the directors, but as the bank was still considered solvent, no action was taken to secure arrest, and the embezzler escaped before the doors were closed and the examiner took charge.

A dividend of 50 per cent has been paid to creditors upon the principal of claims proved.

The Red Cloud National Bank of Red Cloud, Nebr., was closed by order of the Comptroller June 26, 1891. All of its capital was represented by unconvertible securities, and the funds of the bank had been invested in local enterprises, at great loss.

The condition of the bank was due to bad management and a total disregard of sound banking principles.

The Asbury Park National Bank of Asbury Park, N. J., was closed by order of the Comptroller July 1, 1891. During the period of the bank's existence a sufficient amount of individual deposits were not obtained to make a profitable business. A large and costly building was constructed, and as an asset was not consistent with the volume of business. The president borrowed large sums, bad loans were made, and excessive interest was paid. Expenditures and losses were in excess of earnings, the directors were negligent of duty, and false statements of condition were made. The public and correspondent banks lost confidence and suspension became inevitable.

The Central Nebraska National Bank of Broken Bow, Nebr., was closed by the examiner on the morning of June 12, 1891, upon receipt of instructions from the Comptroller. The immediate and remote causes for this action were the heavy loans made to individual directors, aggregating three-fifths of the capital of the bank, and the heavy loss sustained upon bills receivable, which had been foisted upon the bank through questionable methods adopted by the officers in endeavoring to aid outside enterprises wholly foreign to the locality. Large sums of money were borrowed at high rates of interest, for which nearly all of the good paper of the bank had been pledged as security.

The Florence National Bank of Florence, Ala., closed its doors June 22, 1891, the entire capital having been lost. The former president had absolute control, improperly used the funds of the bank to sustain outside enterprises, and was forced to resign; but his management had placed the bank in a position from which it could not recover. The suspension of the bank was precipitated by the protest of drafts aggregating an inconsiderable amount drawn upon a correspondent bank.

The Ninth National Bank of Dallas, Tex., was closed by the examiner July 1, 1891, upon receipt of telegraphic instructions from the Comptroller. The bank commenced business in September, 1890, and was controlled by the cashier, who had previously become indebted for a large amount to another national bank, of which he was an officer, and funds of the Ninth National Bank were used to liquidate his indebtedness. The directors held meetings only on call, and were not attentive to duty. A large proportion of the loans were made to irresponsible parties without sufficient security, and the proceeds were subrogated to the uses of the cashier. A new management was effected, but the capital had become so impaired that suspension was inevitable. After the examiner took charge an attempt was made to control sufficient funds

for the payment of creditors in full, so that the bank might be placed in voluntary liquidation, but the effort did not succeed. From the records it would appear that the failure was almost entirely due to the wild speculations and dishonest practices of the cashier.

The First National Bank of Kansas City, Kans., closed its doors July 16, 1891, upon demand for the payment of the city deposit. A former president, in conjunction with the vice-president, were active speculators in real estate and the promoters of outside enterprises. These officers, and other real estate dealers, became indebted to the bank for large sums, and when a reaction from abnormally high prices resulting from a so-called "boom" occurred, were unable to meet their obligations or secure them with convertible collaterals. Settlements were forced upon the bank by transfers of real estate, to such an extent that the assets were tainted with a doubtful or worthless character. The credit of the bank having become impaired, confidence was destroyed, and stringency in the money market caused a withdrawal of deposits. The bank was unable to borrow from correspondents, not being able to pledge sufficient security, and finally could not meet demand obligations.

The First National Bank of Palatka, Fla., closed its doors July 17, 1891. The president was connected with a city banking institution which failed. Public confidence was destroyed, which resulted in a considerable withdrawal of deposits. A large amount of stock, bonds, and real estate mortgages were among the assets, which at date of suspension represented a large loss. Serious depreciation of values and stagnation of business were general in the locality. Formerly, the management having been left entirely to the president, loans and investments were made in outside enterprises, dependent wholly upon the duration of exceptional local prosperity. The president and his relatives were large borrowers, and invested the funds in sustaining local schemes. Finally the bank was unable to borrow from correspondents, or rediscount paper, and could not meet demand obligations.

The Farley National Bank of Montgomery, Ala., closed its doors August 21, 1891. The immediate cause of the suspension was the protest of drafts, aggregating in amount a sum greater than the capital of the bank, which had been cashed in the interests of a railroad company, collateral security being held, but not readily convertible. Efforts are being made to realize upon the security, so that the bank may resume business.

The Rio Grande National Bank of Laredo, Tex., was closed by examiner upon receipt of instructions from the Comptroller September 14, 1891. The principal cause of failure was the use of the bank's funds in sustaining an improvement company which owned a large area of land in the locality. The bank was doing no business, its capital was seriously impaired, and its resources locked up in unconvertible securities. The depositors were few; the aggregate amount due was insignificant, and there was no money in the bank to loan.

The First National Bank of Coldwater, Kans., was closed by a national bank examiner, upon receipt of instructions from the Comptroller, September 21, 1891. An assessment upon the capital had been made, but the shareholders did not respond. Former officers of the bank were reckless speculators in real estate, and failed, owing the bank large amounts. Their successors were large borrowers for similar purposes. The general causes which resulted in suspension were bad and careless management and indifference to duty on the part of the directors, who left the management entirely in the hands of the cashier. A movement

to raise sufficient funds to pay creditors in full, so that the bank might be placed in voluntary liquidation, was abandoned.

The First National Bank of Clearfield, Pa., closed its doors September 29, 1891. The entire capital had been lost. The management of the bank rested wholly with the president, who had large interests in outside enterprises and a State bank, using the national bank for individual purposes. Excessive loans were made in sustaining outside deals. Good assets were systematically abstracted, and worthless assets substituted. Loans not represented by the obligations of firms and companies in some form or other, in which the president was interested, were based upon accommodation paper. Large loans were floated, represented by paper made by persons and firms of doubtful character. The bank acquired control of a mill property, which locked up large sums of money in the purchase and operation, and was a losing investment. The directors were either negligent or guilty of collusion. The irregularities already discovered strongly indicate fraudulent and gross violations of law. The president was promptly arrested and held for trial.

The Washington National Bank of New York City was organized June 5, 1890, with a capital of \$300,000. Injudicious loans were made, and the capital became seriously impaired. The doors were closed to business March 24, 1891, but the assets being sufficient to pay all liabilities, the bank was permitted to go into voluntary liquidation.

The Newton National Bank of Newton, Kans., closed its doors November 20, 1890. A few months prior to this date an increase of capital stock had been approved by the Comptroller, the affairs of the bank, according to reports, being in good condition. A considerable number of shares of stock were owned by non-residents, who regarded the investment as secure without inquiry as to the conduct of the bank with respect to its management.

After suspension the fact was developed that most of the increase had been collected prior to authorization by the Comptroller, and was represented substantially by loans made to a bank in Guthrie, Okla., which had failed. The cashier of this bank was the cashier of the Newton National Bank and co-manager. The management of the Newton National Bank practically rested with the vice-president and cashier.

Only one-third of the capital stock was held by local shareholders, so that unusual facilities were afforded these officers for using the funds of the bank uncontrolled, as they owned about two-thirds of the stock locally held. The officers borrowed largely from the bank, and pledged a majority of the good bills as collateral security for rediscounts. The Eastern shareholders were prompt in taking steps looking to a repairment of the capital, and their efforts resulted in a deposit of sufficient fresh capital in cash to place the bank upon a solvent footing. The receiver was withdrawn, and the bank was permitted to resume business July 1, 1891.

The Farmers and Merchants' National Bank of Clarksville, Tenn., closed its doors December 10, 1890, on account of the embarrassment created by the failure of a private bank and firms indebted to it in large sums. Reports indicated that the embarrassment was temporary, and immediate steps were taken by the shareholders to repair the capital, so that, if permitted, the bank might resume business. Their efforts were successful, a voluntary assessment was levied and paid, bad debts were charged off, and as a result there became available funds sufficient to pay all liabilities, leaving the capital intact. The bank was permitted to resume business April 20, 1891.

The affairs of three national banks have been closed during the past year and final dividends have been paid to their creditors.

Name and location of bank.	Date of appointment of receiver.	Total dividends on principal.	Proportion of interest paid.
		<i>Per cent.</i>	<i>Per cent.</i>
State National Bank, Raleigh, N. C.....	Mar. 31, 1888	53	-----
National Bank of Sumter, S. C.....	Aug. 24, 1887	100	100
Lancaster National Bank, Clinton, Mass.....	Jan. 20, 1886	100	100

Out of 4,648 national banks organized since February, 1863, only 164, or about 3.53 per cent, have been placed in the hands of receivers; this includes 9 which had been previously placed in liquidation by the shareholders, but upon their failing to pay depositors the Comptroller appointed receivers to wind up their affairs. Of the 164 failed banks, 35 have paid creditors in full, principal and interest, 6 have paid principal and a part of the interest, and 12 have paid the principal only. The affairs of 102 of the 164 banks have been finally closed, leaving 62 in process of settlement, of which 15 are virtually closed; with the exception of pending litigation, leaving 47 receiverships in active operation.

The total amount so far paid to creditors of insolvent national banks has been \$38,629,123, upon proved claims amounting to \$57,792,028. The amount paid during the year has been \$1,725,883, besides \$15,903 paid for dividends declared prior to November 1, 1890, on claims proved since that date. Assessments amounting to \$15,173,050 have been made upon shareholders of insolvent national banks under section 5151 of the Revised Statutes of the United States. From this source the gross collections amount to \$6,621,409, of which there has been received during the past year \$257,734. Suits are pending in some cases.

In the Appendix,\* page 208, a table will be found showing, under various heads, amounts collected from the assets of each of the 164 insolvent national banks, the amounts disbursed, and the purpose. All moneys and assets are accounted for, and the figures supply all information necessary to the ascertainment of percentages and loss.

\* See foot note, p. 337.

DIVIDENDS, THIRTY-EIGHT IN NUMBER, PAID TO THE CREDITORS OF INSOLVENT NATIONAL BANKS DURING THE PAST YEAR, WITH THE TOTAL DIVIDENDS IN EACH CASE UP TO NOVEMBER 1, 1891.

Name and location of bank.	Date of appointment of receiver.	Dividends paid during the year.			Total dividends paid depositors.	Proportion of interest paid depositors.
		Date.	Amount.	Per cent.		
Gloucester City National Bank of Gloucester City, N. J.	June 12, 1890	Nov. 6, 1890	\$5,493.06	20	Per cent.	Per cent.
Do		Oct. 29, 1891	5,913.81	20	20	40
Third National Bank of Malone, N. Y.	Dec. 30, 1889	Nov. 12, 1890	11,614.79	20	80	.....
Lancaster National Bank of Clinton, Mass.	Jan. 20, 1886	Nov. 20, 1890	16,900.74	9.85	100	100
First National Bank of Corry, Pa.	Oct. 11, 1887	Dec. 15, 1890	8,700.52	5	90	.....
Pacific National Bank of Boston, Mass.	May 22, 1882	Dec. 26, 1890	47,942.51	2	61	.....
State National Bank of Wellington, Kas.	Sept. 25, 1890	Dec. 31, 1890	11,929.39	25	25	.....
Do		Apr. 23, 1891	12,408.41	25	50	.....
Do		June 30, 1891	14,127.54	25	75	.....
California National Bank of San Francisco, Cal.	Jan. 14, 1889	Oct. 7, 1891	25,345.09	5.55	100	100
State National Bank of Raleigh, N. C.	Mar. 31, 1888	Jan. 12, 1891	9,780.48	3	53	.....
Harper National Bank of Harper, Kans.	Feb. 10, 1890	Feb. 3, 1891	3,766.22	20	20	.....
Do		Apr. 25, 1891	7,532.44	40	60	.....
Park National Bank of Chicago, Ill.	July 14, 1890	Feb. 4, 1891	91,793.32	20	80	.....
Do		Sept. 22, 1891	46,219.26	10	90	.....
First National Bank of Abilene, Kans.	Jan. 21, 1890	Feb. 6, 1891	7,626.09	15	15	.....
Do		Mar. 5, 1891	7,626.05	15	30	.....
Do		Apr. 23, 1891	24,451.41	40	70	.....
First National Bank of Belleville, Kans.	Dec. 12, 1890	Feb. 13, 1891	3,998.70	25	25	.....
Do		Mar. 21, 1891	5,669.32	20	45	.....
Do		Sept. 30, 1891	3,051.58	10	55	.....
Kingman National Bank of Kingman, Kans.	Oct. 2, 1890	Mar. 17, 1891	9,312.93	20	20	.....
Do		May 20, 1891	13,969.52	30	50	.....
Do		July 28, 1891	23,090.76	12.50	62.50	.....
First National Bank of Anoka, Minn.	Apr. 22, 1889	Mar. 20, 1891	37,596.11	35	65	.....
Exchange National Bank of Norfolk, Va.	Apr. 9, 1885	Apr. 15, 1891	86,766.69	3	63	.....
First National Bank of Sheffield, Ala.	Dec. 23, 1889	Apr. 15, 1891	9,161.04	15	15	.....
Fifth National Bank of St. Louis, Mo.	Nov. 15, 1887	Apr. 15, 1891	33,890.99	3	96	.....
First National Bank of Ellsworth, Kans.	Feb. 11, 1891	Apr. 29, 1891	12,104.06	15	15	.....
People's National Bank of Fayetteville, N. C.	Jan. 20, 1891	May 14, 1891	18,349.01	20	20	.....
First National Bank of Monmouth, Ill.	Apr. 22, 1884	July 1, 1891	29,649.22	12.73	100	100
Marine National Bank of the City of New York, N. Y.	May 13, 1884	July 20, 1891	673,932.20	15	80	.....
Pratt County National Bank of Pratt, Kans.	Apr. 7, 1891	do	5,873.94	20	20	.....
City National Bank of Hastings, Nebr.	Jan. 14, 1891	July 24, 1891	14,710.63	15	15	.....
American National Bank of Arkansas City, Kans.	Dec. 26, 1890	July 28, 1891	33,350.56	20	20	.....
Fidelity National Bank of Cincinnati, Ohio.	June 27, 1887	Aug. 5, 1891	216,233.69	5	50	.....
Spokane National Bank of Spokane Falls, Wash.	Feb. 3, 1891	Sept. 30, 1891	42,588.25	15	15	.....
National City Bank of Marshall, Mich.	June 22, 1891	do	77,510.63	50	50	.....
Total			1,709,980.96			

## INACTIVE RECEIVERSHIPS.

Fifteen banks remain in the hands of receivers, the affairs of which are practically wound up, and the trusts are kept on the inactive list because of pending litigation or of the possession of assets, an immediate disposition of which would entail unnecessary sacrifice. The expenses of a trust in this condition are nominal and limited to what is actually necessary to proper and careful attention to the matters in abeyance. Titles to property pass through a receiver and the courts, but final dividends are sometimes paid from the office of the Comptroller, especially in the event of a considerable lapse of time after a receiver has realized upon all available assets.

By comparison with the report of 1890 it will be observed that only one of the banks then reported on the inactive list has been stricken out. It is expected that the unsettled affairs of most of those in the list will be disposed of within the next year and the receiverships formally terminated.

The following is a list of receiverships in an inactive condition:

Name and location of bank.	Date of appointment of receiver.	Dividends paid.
		<i>Per cent.</i>
First National Bank, Albion, N. Y. ....	Aug. 26, 1884	28.50
First National Bank, Anderson, Ind. ....	Nov. 23, 1878	39.50
Third National Bank, Chicago, Ill. ....	Nov. 24, 1877	*100
Central National Bank, Chicago, Ill. ....	Dec. 1, 1877	.60
First National Bank of Union Mills, Union City, Pa. ....	Mar. 24, 1883	70
German-American National Bank, Washington, D. C. ....	Nov. 1, 1878	50
First National Bank, Monmouth, Ill. ....	Apr. 22, 1884	*100
Mechanics' National Bank, Newark, N. J. ....	Nov. 2, 1881	67.405
First National Bank, Livingston, Mont. ....	Aug. 25, 1884	95
First National Bank, Pine Bluff, Ark. ....	Nov. 20, 1886	45
First National Bank, Buffalo, N. Y. ....	Apr. 22, 1882	43.50
First National Bank, Leadville, Colo. ....	Jan. 24, 1884	40
First National Bank, St. Albans, Vt. ....	Apr. 22, 1884	25
First National Bank, Sioux Falls, S. Dak. ....	Mar. 11, 1886	40
Fifth National Bank, St. Louis, Mo. ....	Nov. 15, 1887	96

\* And interest. Meeting of shareholders called.

The total number of national banks organized since February 25, 1863, is 4,648, of which 3,694 are now in operation, 954 having passed out of the system, accounted for as follows:

Passed into voluntary liquidation to wind up their affairs. ....	629
Less number afterward placed in the hands of receivers. ....	9
	620
Passed into liquidation for purpose of reorganization. ....	80
Passed into liquidation upon expiration of corporate existence. ....	*91
Placed in hands of receivers. ....	164
	955
Less restored to solvency and resumed business. ....	1
Total passed out of system. ....	954

## BANKS IN VOLUNTARY LIQUIDATION.

National banks complying with United States statutes are permitted to go into voluntary liquidation, and in some instances, when affairs

\* Forty-four of these have been reorganized.

nave been partially closed, the Comptroller has been requested to permit resumption of business, the same title and charter number being retained. The reasons for such requests are generally based upon an unexpected appreciation in the value of assets, a desire to avoid sacrifices seemingly unnecessary, a change of management found to be important, and a desire to retain the title for its business value.

The Supreme Court of the United States has held that a national bank in voluntary liquidation is not dissolved as a corporation, and may bring suit or defend for the purpose of winding up its business (*Bank vs. Insurance Company*, 104 U. S., 54), and section 7 of the act approved July 12, 1882, provides:

That national banking associations whose corporate existence has expired or shall hereafter expire, and which do not avail themselves of the provisions of this act, shall be required to comply with the provisions of sections 5221 and 5222 of the Revised Statutes in the same manner as if the shareholders had voted to go into liquidation, as provided in section 5220 of the Revised Statutes; and the provisions of sections 5224 and 5225 of the Revised Statutes shall also be applicable to such associations, except as modified by this act; and the franchise of such associations is hereby extended for the sole purpose of liquidating their affairs until such affairs are finally closed.

It has been held by the courts that under act of Congress approved July 12, 1882, extending for the purpose of liquidation the franchises of such national banking associations as do not request an extension of their corporate existence, and making applicable to them the statutes relating to the liquidation of similar banking associations, the shareholders may continue to elect officers and directors for the purpose of effecting liquidation. In the case referred to, the court held that the right to elect directors and such other officers as are usually chosen by a business corporation is a part of the corporate franchise, and that when the franchise is extended, although for a limited purpose, the corporation may exercise all the powers originally conferred upon it which are appropriate for that purpose, among which is the election of directors, the right to manage its own affairs belonging to the bank through the shareholders, and not to those who by accident are found to be directors in possession.

In 1868 the question arose as to whether the Comptroller of the Currency had authority to permit a national bank in voluntary liquidation to resume all its corporate powers, the request having been made by a bank which had been permitted to go into voluntary liquidation, the shareholders having rescinded a former resolution, and requesting leave to withdraw notice to the Comptroller of a desire to liquidate the affairs of the bank. The matter was referred to the Department of Justice, and the opinion was rendered that resumption of business under such circumstances would involve too many grave consequences to admit of the supposition that such an event was contemplated by Congress, or that it was consistent with the law.

It has been strongly urged, however, that inasmuch as the association does not lose its corporate entity prior to a disposition of the last remaining asset, title and charter number having been preserved, and the association having been inactive as to new business only, retroactive action by shareholders owning two-thirds of the stock, relative to resumption of business, should be equally potential with the original resolution as to voluntary liquidation, inasmuch as the Comptroller is not inhibited by the law from taking cognizance of such action.

By reference to the statute above quoted it will be seen that associations which do not avail themselves of the provisions of the act for

extension of corporate existence are required to comply with the provisions applicable to associations in voluntary liquidation consequent upon the action of shareholders, and that the franchises of the class first mentioned are extended for the *sole* purpose of liquidation. It seems improbable that Congress intended to make a distinction between associations in liquidation by reason of the action or non-action of shareholders, although in the first instance the language of the statute is that the association may be closed, and in the other it is more clearly indicated that the association *is* to be closed.

Even if it could be conclusively shown that the Comptroller can legally permit a bank in voluntary liquidation to resume business, there would be insuperable objections to the exercise of such authority, arising out of a consideration of those principles which underlie a sound public policy with respect to the security of the depositors and creditors of national banks under existing law. Whenever depositors and creditors are paid in full, shareholders are released from the stock liability prescribed by section 5151 of the Revised Statutes; and, if the association should be resuscitated, by what process could this liability be reassumed or enforced? Furthermore, the convertible assets having been realized to liquidate indebtedness, the doubtful alone remain to represent the interests of shareholders, and as constituting a part of the capital would be a constant menace to the welfare of the association.

#### DIRECTORS.

All the powers of a national banking association are exercised through its board of directors. As a general rule it may be said that associations will prosper just in proportion as their directors are intelligent and faithful. The details of the business must of course be in charge of its officers, and the duty of selecting these is one of the greatest responsibilities devolved upon the board, for unless the active managers are skillful, honest, and attentive the affairs of the association can not prosper.

With the selection of a proper corps of officers the duties of the directors are well begun, but this is far from constituting all that is required of them.

A recent decision of the Supreme Court of the United States has attracted attention to the fact that the duties and responsibilities of directors of national banks are now ill defined. Without any purpose to enter into a discussion of the decision in the case mentioned (*Briggs vs. Spaulding, et al*), the Comptroller desires to say that legislation should make these duties so clear and unequivocal that no person of intelligence could plead ignorance of the requirements of the position.

National banks deriving their franchises from the General Government have in the past been conducted with conspicuous fidelity and have afforded unexampled security to those who have made them the depository of their funds. While these facts are well known to all who have access to statistics upon the subject, there is still room for progress in the direction of security. No matter what safeguards are provided their enforcement must necessarily be committed to human agencies, and these are often unskillful and occasionally corrupt.

Experience shows that governmental supervision of national banks has been in the past of very great service in promoting safe and conservative banking, although its value is neither fully understood nor



appreciated. Upon the directors, however, properly rests the responsibility of management, and any plan which contemplates relieving them in this respect is false in principle and will be found vicious in practice. Neither can they be safely permitted to delegate their powers and responsibilities to others, nor neglect them with impunity. If the provisions of existing law permit directors of national banks to escape liability for losses resulting from transactions forbidden by the national bank act by pleading ignorance of such transactions, while such ignorance is the result of neglect of the affairs of the associations committed to their charge, it will be useless to expect in the future any better results than have been experienced in the past. As a matter of fact the greatest difficulty experienced by the Comptroller in promoting the successful management of the associations coming under his supervision has resulted from his inability to inspire the directors of national banks with a proper realization of the duties which they owe to the shareholders whom they have consented to serve and the creditors whom they have engaged to protect. The greatest obstacles to be overcome are neglect and inattention. In far too many associations boards of directors never meet except upon the occasions when dividends are to be declared, and even this is sometimes unlawfully attempted without necessary action upon their part.

In other cases there is a disposition exhibited by directors to monopolize the loans and discounts of the bank, thus converting to their own use the funds of others entrusted to their keeping, thereby exposing the bank to losses by reason of want of proper distribution of its loans and subjecting to inconvenience those customers of the bank who are not favored with a place at the directors' table. Such inattention and selfishness are too often the characteristics of bank directors and are productive of serious consequences, but when accompanied, as they sometimes are, by lack of integrity the most direful results are realized.

In relation to no matter connected with the conduct of national banks is legislation more imperatively demanded than in making plain the duties of those who accept the position of directors.

If to absent themselves from the bank and from the meetings of the board affords safe grounds of defense when it is sought to hold them accountable for losses which their presence and reasonable oversight would have prevented, then the public have been grossly deceived as to the measure of duty which shareholders and creditors may properly demand of officers to whom such important trusts have been committed. If the board of directors may safely neglect everything connected with the conduct of a bank except the election of officers and the declaration of dividends, then the law is greatly at fault. Such a complete abdication of powers ought not to go unrebuked and unpunished. All other safeguards will prove of little value if the chosen and only representatives of the shareholders may lawfully refuse and neglect to give the interests committed to their care such attention and supervision as successful proprietorship has at all times demanded.

#### LEGAL DECISIONS.

A digest of the most prominent national-bank cases will be found in the Appendix,\* page 91, decisions by the courts having been added from year to year. This digest is intended to furnish the management of national banks with a convenient source of reference and to accommodate

\* See foot note, p. 337.

the general public, much correspondence with the office being thus avoided which would otherwise be necessary.

A very important case was decided by the Supreme Court of the United States during the last term affecting the liability of directors of national banks with respect to negligence and inattention to duty.

#### TRANSACTIONS OF THE NEW YORK AND OTHER CLEARING-HOUSE ASSOCIATIONS.

The present membership of the New York Clearing-House Association comprises 45 national banks, 18 State banks, and the subtreasury at New York; sixty-four members in all. There are 50 national and 44 State banks in New York City, and 5 national and 26 State banks not being members, clear through other banks which are members of the association.

The following information with respect to the operations of the clearing-house associations in the United States has been kindly furnished, upon request, by Mr. W. A. Camp, manager of the Clearing-House Association at New York City:

#### COMPARATIVE STATEMENT FOR TWO YEARS OF THE TRANSACTIONS OF THE NEW YORK CLEARING-HOUSE, SHOWING AGGREGATE AMOUNT OF CLEARINGS, AGGREGATE BALANCES, AND THE KINDS AND AMOUNTS OF MONEY PASSING IN SETTLEMENT OF THESE BALANCES.

Year ended—	Aggregate clearings.	Aggregate balances.	Kinds of money and amount of each kind.					
			U. S. gold certificates.	U. S. Treasury notes.	Treasury certificates for legal tenders, sec. 5193, U. S. Revised Statutes.	Legal tenders and minor coin.	Percentages to balances.	
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>		
Oct. 1, 1890...	37,660,686,572	1,753,040,145	1,735,316,000	*6,914,000	4,995,000	5,815,145	99.0—	1.0+
Oct. 1, 1891...	34,053,698,770	1,584,635,500	1,028,443,000	102,435,000	†353,510,000	100,247,500	64.9+	35.1—
Increase.....				95,521,000	†348,515,000	94,432,355		
Decrease.....	3,606,987,802	168,404,645	706,873,000					

\* The so-called United States Treasury notes are issued in pursuance of the provisions of the act of Congress directing the purchase of silver bullion and the issue of Treasury notes thereon, approved July 14, 1890. They are payable on demand in coin.

† Includes \$27,030,000 clearing-house loan certificates of 1890.

The following is a comparative statement of transactions of the New York Clearing House for thirty-eight years, and shows for each year the number of banks, aggregate capital, clearings and balances, average of the daily clearings and balances, and the percentage of balances to clearings:

Year.	No. of banks.	Capital.*	Clearings.	Balances paid in money.	Average daily clearings.	Average daily balances paid in money.	Balances to clearings.
							<i>Per ct.</i>
1854.....	50	\$47,044,900	\$5,750,455,987	\$297,411,494	\$19,104,505	\$988,078	5.2
1855.....	48	48,884,180	5,362,912,008	289,604,137	17,412,052	940,565	5.4
1856.....	50	52,883,700	6,906,213,328	334,714,489	22,278,108	1,079,724	4.8
1857.....	50	64,420,200	8,393,226,718	365,313,902	26,968,371	1,182,246	4.4
1858.....	46	67,146,018	4,756,664,386	314,238,911	15,393,736	1,016,954	6.6
1859.....	47	67,921,714	6,448,005,956	363,984,683	20,867,333	1,177,944	5.6
1860.....	50	69,907,435	7,231,143,057	380,693,438	23,401,757	1,232,018	5.3
1861.....	50	68,900,605	5,915,742,758	353,383,944	19,260,520	1,151,088	6.0
1862.....	50	68,375,820	6,871,443,591	415,530,331	22,237,682	1,344,758	6.0
1863.....	50	68,972,508	14,867,597,849	677,626,483	48,428,657	2,207,232	4.6
1864.....	49	68,586,763	24,097,196,656	885,719,205	77,984,455	2,866,405	3.7
1865.....	55	80,363,013	26,032,384,342	1,035,765,108	84,796,040	3,373,828	4.0
1866.....	58	82,370,200	28,717,146,914	1,066,135,106	93,541,195	3,472,753	3.7
1867.....	58	81,770,200	28,675,159,472	1,144,963,451	93,101,167	3,717,414	4.0
1868.....	59	82,270,200	28,484,288,637	1,125,455,237	92,182,164	3,642,250	4.0
1869.....	59	82,720,200	37,407,028,987	1,120,313,308	121,451,393	3,637,397	3.0
1870.....	61	83,620,200	37,804,539,406	1,036,484,822	90,274,479	3,365,210	3.7
1871.....	62	84,420,200	29,300,986,682	1,209,721,029	95,133,074	3,927,686	4.1
1872.....	61	84,420,200	33,844,369,568	1,428,582,707	109,884,317	4,636,632	4.2
1873.....	59	83,370,200	35,461,052,826	1,474,508,025	115,885,794	4,818,654	4.1
1874.....	59	81,635,200	22,855,927,036	1,286,753,178	74,692,574	4,205,076	5.7
1875.....	59	80,435,200	25,061,237,902	1,408,608,777	81,899,470	4,603,297	5.6
1876.....	59	81,731,200	21,597,274,247	1,295,402,029	70,349,428	4,218,378	5.9
1877.....	58	71,085,200	23,289,243,701	1,373,996,302	76,358,176	4,504,906	5.9
1878.....	57	63,611,500	22,508,438,442	1,307,843,857	73,555,988	4,274,000	5.8
1879.....	59	60,800,200	25,178,770,691	1,400,111,063	82,015,540	4,560,622	5.6
1880.....	57	60,475,200	37,182,128,621	1,516,538,631	121,510,224	4,956,009	4.1
1881.....	60	61,162,700	48,565,818,212	1,776,018,102	159,232,191	5,823,010	3.5
1882.....	61	60,962,700	46,552,846,161	1,595,000,245	151,637,935	5,195,440	3.4
1883.....	63	61,162,700	40,293,165,258	1,568,983,196	132,543,307	5,161,129	3.9
1884.....	61	60,412,700	34,092,037,338	1,524,930,994	111,048,982	4,967,202	4.5
1885.....	64	58,612,700	25,250,791,440	1,295,355,252	82,789,480	4,247,069	5.1
1886.....	63	59,312,700	33,374,682,216	1,519,565,385	109,067,589	4,965,900	4.5
1887.....	64	60,862,700	34,872,848,786	1,569,626,325	114,337,209	5,146,316	4.5
1888.....	63	60,762,700	30,863,686,609	1,570,198,528	101,192,415	5,148,192	5.1
1889.....	63	60,762,700	34,796,465,529	1,757,637,473	114,839,820	5,800,784	5.0
1890.....	64	60,812,700	37,660,686,572	1,753,040,145	123,074,139	5,728,889	4.7
1891.....	63	60,772,700	34,053,698,770	1,584,635,500	111,651,471	5,195,526	4.6
Total.....		668,493,207	950,317,307,349	142,424,129,850	181,615,572	13,644,226	4.4

\* The capital is for various dates, the amounts at a uniform date in each year not being obtainable.

† Yearly average for 38 years. ; Totals for 38 years.

The clearing-house transactions of the assistant treasurer of the United States at New York for the year ended October 1, 1891, were as follows:

Exchanges received from clearing house.....	\$334,374,650.88
Exchanges delivered to clearing house.....	129,791,449.74
Balances paid to clearing house.....	204,860,215.84
Balances received from clearing house.....	277,014.70

Showing that the amount paid by the assistant treasurer to the clearing house was in excess of the amount received by him..... 204,583,201.14

The debit balances were paid to the clearing house, as follows:

United States gold certificates.....	\$138,761,000.00
United States Treasury notes.....	41,109,000.00
Legal tenders and change.....	24,990,215.84
	204,860,215.84

## COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING HOUSES OF THE UNITED STATES FOR OCTOBER, 1891, AND OCTOBER, 1890.

Clearing house at—	Exchanges for month ended—		Comparisons.	
	October 31, 1891.	October 31, 1890.	Increase.	Decrease.
New York .....	\$3,282,109,627	\$3,566,533,434	.....	\$284,423,807
Boston .....	455,197,952	483,897,338	.....	28,699,386
Philadelphia .....	311,008,476	339,703,781	.....	28,755,305
Chicago .....	421,521,165	405,679,991	\$15,841,174	.....
St. Louis .....	104,433,739	99,714,641	4,719,098	.....
San Francisco .....	83,146,979	84,285,069	.....	1,138,090
Baltimore .....	63,803,118	66,887,827	.....	3,084,709
Pittsburg .....	63,540,000	74,763,561	.....	11,217,561
Cincinnati .....	60,666,500	59,381,150	1,285,350	.....
New Orleans .....	46,079,497	50,454,449	.....	4,374,952
Kansas City .....	46,745,573	45,334,589	1,410,984	.....
Louisville .....	29,481,918	33,526,734	.....	4,044,816
Providence .....	26,730,600	27,272,100	.....	541,500
Milwaukee .....	34,251,767	40,873,860	.....	6,622,093
Minneapolis .....	43,743,501	40,100,396	3,643,105	.....
Denver .....	21,049,893	21,538,919	.....	489,026
St. Paul .....	24,710,213	21,653,655	3,056,558	.....
Omaha .....	19,970,064	24,444,498	.....	4,474,434
Cleveland .....	24,370,375	26,385,557	.....	2,015,182
Detroit .....	20,632,199	29,293,400	1,338,799	.....
Buffalo .....	37,663,592	36,168,981	1,494,611	.....
Memphis .....	14,888,843	12,053,540	2,835,303	.....
Columbus .....	14,834,300	16,055,000	.....	1,220,700
Richmond .....	10,516,696	10,154,057	362,639	.....
Indianapolis .....	17,091,274	20,485,471	.....	3,394,197
Hartford .....	9,810,105	8,970,715	839,390	.....
Duluth .....	8,327,648	10,635,672	.....	2,308,024
Peoria .....	8,149,047	8,654,283	.....	505,238
Galveston .....	52,433,043	40,029,266	12,403,777	.....
St. Joseph .....	7,420,700	7,166,387	260,313	.....
New Haven .....	7,114,967	6,304,301	810,666	.....
Springfield .....	6,104,811	6,322,670	.....	217,859
Worcester .....	5,875,876	6,209,927	.....	334,051
Portland .....	5,847,287	6,278,028	.....	430,741
Norfolk .....	5,819,963	7,176,860	.....	1,356,906
Syracuse .....	4,056,693	4,173,072	.....	116,379
Los Angeles .....	3,778,837	3,243,121	535,716	.....
Wichita .....	2,471,072	3,298,848	.....	827,776
Lowell .....	4,479,510	4,067,084	412,426	.....
Grand Rapids .....	4,490,406	3,473,636	1,016,770	.....
Topeka .....	1,899,204	2,106,831	.....	207,627
Sioux City .....	4,422,626	4,803,259	.....	380,633
Tacoma .....	5,044,412	5,379,615	.....	335,203
Seattle .....	4,068,138	5,444,627	.....	1,376,489
Rochester .....	6,550,918	6,833,410	.....	282,492
Salt Lake .....	6,649,649	7,123,350	.....	473,701
Houston .....	*28,753,040	New .....	.....	.....
Total .....	5,453,014,773	5,794,396,971	52,266,679	393,648,877
		5,453,014,773		52,266,679
Decrease .....		341,382,198		341,382,198

\*Omitted in footing.

## COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING HOUSES OF THE UNITED STATES FOR WEEKS ENDED, OCTOBER 31, 1891, AND OCTOBER 31, 1890.

Clearing house at—	Exchanges for week ended—		Comparisons.	
	October 31, 1891.	October 31, 1890.	Increase.	Decrease.
New York .....	\$687,083,280	\$781,139,867		\$94,056,578
Boston .....	92,841,697	104,327,201		11,485,504
Philadelphia .....	66,456,330	68,223,404		1,767,074
Chicago .....	89,692,167	87,196,991	2,495,176	
St. Louis .....	21,865,936	21,169,672	696,264	
San Francisco .....	17,971,744	20,506,150		2,534,406
Baltimore .....	13,588,763	12,935,819	652,944	
Pittsburg .....	13,022,345	15,520,963		1,898,618
Cincinnati .....	13,200,800	12,485,200	715,600	
New Orleans .....	10,610,135	12,466,712		1,856,577
Kansas City .....	10,661,074	10,171,260	489,814	
Louisville .....	6,190,003	7,328,052		1,138,049
Providence .....	7,190,600	5,352,900	1,837,700	
Milwaukee .....	7,704,661	8,958,323		1,253,662
Minneapolis .....	9,247,600	8,641,046	605,954	
Denver .....	4,327,932	4,111,679	216,253	
St. Paul .....	5,224,413	5,119,316	105,097	
Omaha .....	4,763,303	5,954,614		1,191,311
Cleveland .....	5,338,674	5,426,443		87,769
Detroit .....	6,661,509	5,636,223	1,025,286	
Buffalo .....	8,269,498	7,625,878	643,620	
Memphis .....	3,782,114	3,407,562	374,552	
Columbus .....	3,155,400	4,228,900		1,073,500
Richmond .....	2,359,247	1,951,834	407,413	
Indianapolis .....	4,533,343	4,313,720	219,623	
Hartford .....	1,809,902	1,902,037		92,135
Duluth .....	1,769,613	2,471,524		701,911
Peoria .....	1,699,396	1,900,762		201,366
Galveston .....	9,449,603	7,885,290	1,564,313	
St. Joseph .....	1,598,393	1,687,125		88,732
New Haven .....	1,299,023	1,210,503	88,520	
Springfield .....	1,235,164	1,266,741		31,577
Worcester .....	1,217,500	1,391,249		173,749
Portland .....	1,323,802	1,395,244		71,442
Norfolk .....	1,354,838	1,662,645		307,807
Syracuse .....	843,910	955,239		111,329
Los Angeles .....	978,279	888,473	89,806	
Wichita .....	530,314	695,803		165,489
Lowell .....	884,575	1,083,346		198,771
Grand Rapids .....	817,782	706,651	111,131	
Topeka .....	385,407	410,438		25,031
Sioux City .....	957,978	1,076,783		118,805
Tacoma .....	976,341	1,247,407		271,066
Seattle .....	785,537	1,163,588		378,031
Rochester .....	1,356,152	1,465,414		109,262
Salt Lake .....	1,431,700	1,403,983	27,777	
Houston .....	5,314,100	6,021,376		107,276
Total .....	1,154,961,966	1,264,091,950	12,366,843	121,496,827
		1,154,961,966		12,366,843
Decrease .....		109,129,984		109,129,984

The following table shows the transactions of the clearing houses located in forty-seven cities for the year ended September 30, 1891, from official returns received from the manager of the New York Clearing-House Association, comparisons being made with the year ended September 30, 1890, the increase or decrease in the exchanges being indicated. Similar information with respect to balances was not obtainable:

COMPARATIVE STATEMENT OF THE EXCHANGES OF THE CLEARING HOUSES OF THE UNITED STATES FOR THE YEARS ENDED SEPTEMBER 30, 1891, AND SEPTEMBER 30, 1890.

Clearing house at—	Exchanges for years ended—		Comparisons.	
	September 30, 1891.	September 30, 1890.	Increase.	Decrease.
New York	\$34,053,698,770	\$37,680,686,572		\$3,606,987,802
Boston	4,795,594,052	5,102,281,307		306,687,255
Philadelphia	3,372,915,551	3,701,919,517		329,003,966
Chicago	4,338,693,167	3,902,529,694	\$436,163,473	
St. Louis	1,124,330,218	1,093,537,693	30,792,525	
San Francisco	905,864,727	846,602,454	59,262,273	
Baltimore	724,710,877	742,018,356		17,307,479
Pittsburg	699,447,762	768,287,372		68,839,610
Cincinnati	655,896,900	633,753,600	22,143,300	
New Orleans	532,110,103	525,247,794	6,862,309	
Kansas City	451,745,155	487,507,511		35,762,356
Louisville	367,501,443	399,788,145		32,286,702
Providence	276,980,218	266,073,300	10,906,918	
Milwaukee	338,884,381	313,480,592	25,403,789	
Minneapolis	343,247,803	286,093,080	57,154,723	
Denver	228,393,982	249,909,843		21,515,861
St. Paul	227,802,173	225,649,301	2,152,872	
Omaha	218,446,893	245,486,446		27,039,553
Cleveland	204,540,195	251,299,223	13,240,972	
Detroit	310,737,141	286,982,983	23,754,158	
Buffalo	386,012,271	291,749,637	94,262,634	
Memphis	127,310,014	130,738,365		3,428,351
Columbus	157,559,500	148,473,620	9,085,880	
Richmond	117,390,654	111,204,426	6,186,228	
Indianapolis	103,555,836	106,195,064		2,639,228
Hartford	104,306,617	105,769,716		1,463,099
Duluth	102,678,553	96,618,952	6,057,601	
Peoria	88,619,276	80,084,070	8,535,197	
Galveston	304,153,201	108,290,369	195,862,832	
St. Joseph	77,661,162	76,148,819	1,512,343	
New Haven	70,343,940	67,150,497	3,193,443	
Springfield	63,624,286	66,874,184		1,249,898
Worcester	61,714,694	59,287,812	2,426,882	
Portland	63,512,780	60,469,620	3,043,160	
Norfolk	56,710,906	43,331,055	13,379,851	
Syracuse	41,904,345	40,111,353	4,792,992	
Los Angeles	37,097,422	31,020,204	6,077,158	
Wichita	27,849,364	38,222,619		10,373,255
Lowell	41,114,780	37,482,036	3,632,744	
Grand Rapids	42,265,678	36,666,065	5,599,613	
Topeka	19,921,416	19,071,545	849,871	
Sioux City	50,537,862	45,513,287	5,044,575	
Tacoma	50,383,690	40,683,662	9,700,028	
Seattle	51,945,910	54,185,684		2,239,774
Rochester	75,781,369	New	75,781,369	
Salt Lake	80,845,166	New	80,845,166	
Houston	163,893,754	New	163,893,754	
Total	56,803,253,957	59,882,477,513	1,387,600,633	4,466,824,189
		56,803,253,957		1,387,600,633
Decrease		3,079,223,556		3,079,223,556

It will be observed that as compared with the previous year there was a decrease in the volume of exchanges amounting to over \$3,000,000,000, and that nearly the whole of such decrease occurred in the three principal eastern cities. The exchanges in New York amounted to about 60 per cent of the whole sum for the United States.

A table will be found on page 171 of the Appendix,\* compiled from returns made to the Clearing House by the national banks in New York City, exhibiting the movement of their reserve, weekly, during October, for the last fifteen years.

#### STATE, SAVINGS, PRIVATE BANKS, LOAN AND TRUST COMPANIES.

In addition to reporting the condition of associations organized under national authority, the law provides that the Comptroller of the Currency shall procure and publish in his annual report to Congress statements exhibiting the condition of banks, banking companies, and savings banks organized under State and Territorial laws; and through the courtesy of public officials, in all but 18 of the States and Territories, this Bureau has been favored with statements of condition of such banking institutions. It has been the custom for the past few years to add to information of that character similar returns from banks in States in which examinations are not authorized by law and reports of condition exacted. Such information is procured through direct correspondence with each bank and banker, over 5,500 having been requested to furnish statements for this report.

While there is an apparent reluctance upon the part of proprietors of private banks to submit reports of their condition, officers of incorporated institutions report so generally that the returns herewith given represent over 93 per cent of these institutions stated to be in operation, and unquestionably a larger percentage of their total banking resources. During the year ended January 1, 1891, there was an increase of 606 over the prior year in number of banks organized, and an increase of 583 in the number from which reports have been received this year, indicating that the field is practically covered by the returns herewith published. Deviating in a measure from the plan of tabulating these reports as heretofore given (official and unofficial returns having been abstracted and compiled separately), it has been deemed best to consolidate all reports of each class of banks by States, simply indicating official and unofficial returns by proper references.

Including reports made by private banks and bankers, statements representing the resources and liabilities of 4,989 incorporated and private banking institutions have been received, the aggregate resources amounting to \$3,448,785,431, the principal items of assets being \$805,901,113, loans on real estate; \$413,938,942 on collateral security other than real estate; \$840,567,612 other loans and discounts; \$157,933,522 United States bonds; \$327,172,153 State, county, and municipal bonds; \$384,888,905 railroad, bank, and other stocks and bonds; \$212,520,844 due from banks and bankers; \$85,804,914 real estate, etc.; \$165,634,081 cash on hand. The aggregate capital employed amounts to \$356,749,315; surplus and undivided profits, \$304,624,493; deposits, \$2,661,752,961.

Of the 4,989 reports, 2,572 are made by commercial institutions, classified in this compilation as State banks, having an aggregate capital of \$208,564,841; surplus and undivided profits, \$81,116,533; deposits, \$556,637,012.

Reports from 171 loan and trust companies show their aggregate resources to be \$536,628,202. The capital of these companies is \$79,292,889; surplus and undivided profits, \$55,503,845; and deposits, \$355,330,080.

Especial interest attaches to the operations and condition of savings banks, the repositories of the accumulations of the wage-earners, in view of the extent of the obligations of these institutions and partic-

\* See foot note, p. 337.

ularly as their deposits represent nearly 90 per cent of their entire liabilities. Including the 364 stock savings banks, reports of condition have been received from 1,011 savings banks and savings institutions. Of the 647 non-capitalized institutions, classed as mutual, all but 11 are located in the New England and Middle States, while of those with capital but 28 are to be found in that section, the remainder, 336, being in the Southern and Western States and Territories.

The aggregate resources of all savings banks amount to \$1,854,517,069, of which loans on real estate amount to \$687,583,977; loans on collateral security other than real estate, \$93,679,153; and other loans and discounts, \$198,134,045. The following figures represent their investments in bonds, stocks, etc.: In United States bonds, \$139,267,045; State, county, and municipal bonds, \$320,278,708; in all other bonds and stock, \$268,994,583. The amount invested in real estate is \$30,438,232, and the funds with other banks and cash on hand, \$70,660,882 and \$29,720,473, respectively. Of the liabilities of these 1,011 institutions, \$32,106,127 represents their capital, \$155,857,493 surplus and undivided profits, \$1,623,079,749 savings deposits, and \$31,746,393 other deposits. The interest paid by mutual institutions ranges from 2 to 4 per cent, and by stock savings banks from 2 to 6 per cent, the average rate paid by the latter slightly exceeding, apparently, the rate paid by mutual institutions, while the deposits held by the mutuals are about 75 per cent of the total deposits in both classes.

Of the 2,500 reports of condition made to this Bureau directly, 1,235 were submitted by private banks and bankers, having an aggregate capital of \$36,785,458; surplus and undivided profits, \$12,146,622; deposits, \$94,959,727.

The following tables present summaries of this information:

AGGREGATE RESOURCES AND LIABILITIES OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS AND PRIVATE BANKS, 1890-'91.

	State banks.	Loan and trust companies.	Savings banks.	Private banks.	Total.
	2,572 banks.	171 banks.	1,011 banks.	1,235 banks.	4,989 banks.
<b>RESOURCES.</b>					
Loans on real estate.....	\$37,247,244	\$65,072,641	\$687,583,977	\$15,997,251	\$805,901,113
Loans on collateral security other than real estate.....	78,509,230	225,012,238	93,679,153	16,738,321	413,938,942
Other loans and discounts.....	507,461,243	66,791,541	198,134,045	68,180,783	840,567,612
Overdrafts.....	4,044,702	105,608	286,254	2,475,025	6,911,589
United States bonds.....	1,100,307	16,057,015	139,267,045	1,509,155	157,933,522
State, county, and municipal bonds.....	2,156,065	3,828,397	320,278,708	908,983	327,172,153
Railroad bonds and stocks.....	595,572	29,771,125	115,991,821	737,239	147,093,757
Bank stocks.....	426,850	1,159,776	45,038,830	634,140	47,258,596
Other stocks and bonds.....	37,529,420	43,157,008	107,963,932	1,883,192	190,533,552
Due from other banks and bankers.....	82,531,530	36,943,373	70,660,882	19,380,059	212,520,844
Real estate, furniture, and fixtures.....	28,791,441	17,357,290	30,438,232	9,217,951	85,804,914
Current expenses and taxes paid.....	2,865,083	743,684	971,266	797,326	5,377,359
Cash and cash items.....	107,453,889	16,482,207	29,720,473	11,977,512	165,634,081
Other resources.....	15,281,566	11,141,299	14,502,451	1,209,081	42,134,397
<b>Total.....</b>	<b>905,994,142</b>	<b>536,628,202</b>	<b>1,854,517,069</b>	<b>151,646,018</b>	<b>3,448,785,431</b>
<b>LIABILITIES.</b>					
Capital stock.....	208,564,841	79,292,889	32,106,127	36,785,458	356,749,315
Surplus fund.....	60,006,623	38,412,197	130,042,098	8,993,987	237,454,905
Other undivided profits.....	21,109,910	17,091,648	25,815,395	3,152,635	67,169,588
Debenture bonds outstanding.....	.....	18,907,550	.....	.....	18,907,550
State-bank notes outstanding.....	110,534	.....	.....	.....	110,534
Dividends unpaid.....	709,830	83,396	19,364	.....	812,590
Individual deposits.....	556,637,012	355,330,080	31,746,393	94,959,727	1,038,673,212
Savings deposits.....	.....	.....	1,623,079,749	.....	1,623,079,749
Due to other banks and bankers.....	38,826,003	2,210,772	2,766,225	2,240,371	46,043,371
Other liabilities.....	20,029,389	25,299,670	8,941,718	5,513,840	59,784,617
<b>Total.....</b>	<b>905,994,142</b>	<b>536,628,202</b>	<b>1,854,517,069</b>	<b>151,646,018</b>	<b>3,448,785,431</b>



NUMBER, CAPITAL STOCK, SURPLUS AND UNDIVIDED PROFITS, AND DEPOSITS OF ALL STATE BANKS, LOAN AND TRUST COMPANIES, AND SAVINGS (MUTUAL AND STOCK) AND PRIVATE BANKS, 1890-'91.

Classes.	No. banks.	Capital.	Surplus and undivided profits.	Deposits.
State banks.....	2,572	\$208,564,841	\$81,116,533	\$556,637,012
Loan and trust companies.....	171	79,292,889	55,503,845	355,330,080
Savings banks (mutual).....	647		142,456,741	1,402,332,665
Savings banks (stock).....	364	32,106,127	13,400,752	252,493,477
Private banks.....	1,235	36,785,458	12,140,622	94,959,727
Total.....	4,989	356,749,315	304,624,493	2,601,752,961

The following table exhibits by States and Territories the capital employed by national banks on July 9, 1891, and by the State, stock savings, private banks, and loan and trust companies at date of latest returns to this Bureau, the aggregate capital of all classes by States, and the total of each class and of all, from which it appears that the total capital amounts to \$1,029,652,912. The capital of the national banks is \$672,903,597, State banks \$208,564,841, stock savings banks \$32,106,127, private banks \$36,785,458, loan and trust companies \$79,292,889.

TABLE SHOWING, BY STATES AND TERRITORIES, THE CAPITAL OF THE NATIONAL BANKS ON JULY 9, 1891, AND OF THE STATE, STOCK SAVINGS, AND PRIVATE BANKS AND LOAN AND TRUST COMPANIES AT DATE OF LATEST REPORTS TO THIS BUREAU.

States and Territories.	National banks.	State banks.	Stock savings banks.	Private banks.	Loan and trust companies.	Total.
Maine.....	\$10,935,000				\$822,900	\$11,757,900
New Hampshire.....	6,280,000				1,580,500	7,860,500
Vermont.....	7,210,000		\$654,450			7,864,450
Massachusetts.....	97,167,500				7,050,000	104,217,500
Rhode Island.....	20,184,050	\$1,049,602			2,164,400	23,398,052
Connecticut.....	23,274,370	2,340,000			1,036,600	26,650,970
New York.....	86,666,060	31,370,700		\$717,055	26,387,000	145,140,815
New Jersey.....	14,313,350	1,656,666			1,510,840	17,480,856
Pennsylvania.....	71,044,211	8,411,200	1,113,900	1,709,229	24,374,821	106,653,361
Delaware.....	2,133,985	680,000			500,000	3,313,985
Maryland.....	16,559,750	1,303,150	413,870	188,897		18,465,607
District of Columbia.....	2,810,720				2,833,810	5,644,530
Virginia.....	4,476,300	5,775,660				10,251,960
West Virginia.....	2,240,270	969,225	50,000			3,259,495
North Carolina.....	2,631,170	1,848,722	40,000	286,770		4,806,662
South Carolina.....	1,673,000	1,342,948	324,727			3,340,675
Georgia.....	4,347,890	3,731,506	269,200	481,650		8,830,246
Florida.....	1,325,000	584,300	80,000	74,003		2,063,303
Alabama.....	4,294,000	814,400	150,000	352,000		5,610,400
Mississippi.....	1,160,000	3,268,095				4,428,095
Louisiana.....	4,430,500	2,620,200	100,000			7,150,700
Texas.....	25,492,800	475,240	122,460	1,558,972		27,649,472
Arkansas.....	1,600,000	1,130,458				2,730,458
Kentucky.....	15,194,400	17,902,795		107,500		33,204,695
Tennessee.....	10,330,000	5,016,974	611,000			15,957,974
Ohio.....	43,444,000	4,842,730	1,843,400	2,702,943		52,833,073
Indiana.....	12,477,000	2,486,183		3,004,646		17,967,829
Illinois.....	36,091,750	4,135,500	4,997,000	4,634,573	3,950,000	53,808,823
Michigan.....	15,259,600	2,147,800	7,065,000	1,216,753		25,689,153
Wisconsin.....	6,910,000	5,161,200		1,343,322		13,414,522
Iowa.....	13,062,400	6,460,898	4,565,500	5,383,039	2,388,650	31,860,487
Minnesota.....	14,125,000	8,111,000	225,000	2,053,092	2,697,968	27,212,060
Missouri.....	24,690,000	16,730,036		1,234,000	1,995,400	44,649,436
Kansas.....	12,894,100	5,782,490		2,176,654		20,853,244
Nebraska.....	12,923,100	9,034,260	790,300	3,840,900		26,588,560
Colorado.....	8,612,821	1,370,500		143,560		10,126,881
Nevada.....	282,000			226,000		508,000
California.....	8,425,000	42,564,010	7,106,403	1,918,631		60,014,044
Oregon.....	4,225,000	813,825		98,000		5,136,825
Oklahoma.....	200,000			30,000		230,000

TABLE SHOWING, BY STATES AND TERRITORIES, THE CAPITAL OF THE NATIONAL BANKS ON JULY 9, 1891, ETC.—Continued.

States and Territories.	National banks.	State banks.	Stock savings banks.	Private banks.	Loan and trust companies.	Total.
Indian Territory .....	\$150,000					\$150,000
Arizona .....	200,000	\$225,200				525,200
North Dakota .....	2,280,000	728,000				3,008,000
South Dakota .....	2,585,000	1,755,338		\$511,205		4,851,543
Idaho .....	537,500			2,500		540,000
Montana .....	4,140,000	265,000		35,000		4,440,000
New Mexico .....	1,100,000	100,000	\$80,000	16,696		1,296,696
Utah .....	2,750,000	1,444,210	727,287	320,000		5,241,497
Washington .....	6,415,000	2,014,820	776,630	100,000		9,306,450
Wyoming .....	1,350,000			317,868		1,667,868
Total .....	672,903,597	208,564,841	32,106,127	36,785,458	\$79,292,889	1,029,652,912

The distribution of the circulating medium of the country as shown by the cash holdings of national and other banks on or about the close of the fiscal year ended June 30, 1891, is exhibited in the following table.

The total cash on hand held by banks other than national, 4,989 in number, was \$165,634,081, of which \$8,883,552, was gold, \$1,939,647 silver, \$45,456,720 paper currency, \$15,713,390 specie not classified, and \$93,640,772 cash not classified. The total amount held by national and other banks was \$479,085,588.

STATEMENT SHOWING THE AMOUNT OF GOLD, SILVER, ETC., HELD BY NATIONAL BANKS ON JULY 9, 1891, AND BY OTHER BANKING INSTITUTIONS ON OR ABOUT THE SAME DATE.

Classification.	National banks.	Other (4,989) banking institutions.	Total.
Gold coin .....	\$87,695,142	\$8,883,552	\$96,578,694
Gold Treasury certificates .....	63,910,310		63,910,310
Gold (clearing house) certificates .....	6,706,000		6,706,000
Silver dollars .....	7,631,470	} 1,939,647	14,595,037
Silver, fractional .....	5,023,920		
Silver Treasury certificates .....	19,802,695		19,802,695
National bank notes .....	21,418,977	} 45,456,720	167,275,508
Legal-tender notes .....	100,399,811		
Fractional currency .....	863,182		863,182
Specie not classified .....		15,713,390	15,713,390
Cash not classified .....		93,640,772	93,640,772
Total .....	313,451,507	165,634,081	479,085,588

In the Appendix,\* p. 236, tables will be found showing by States and Territories the condition of banks other than national, as obtained from both official and unofficial sources; aggregate resources and liabilities of each class; comparative statements of condition of State banks, 1872 to 1891; loan and trust companies, 1886-'87 to 1890-'91; savings banks, 1886-'87 to 1890-'91; private banks, 1887-'91; deposits in savings banks, number of depositors and average amount due each, by States, in 1889-'90 and 1890-'91; and a summary of condition of the chartered banks in the Dominion of Canada. On page 234 of the Appendix\* will be found a table showing by States and Territories the estimated population of each on June 1, 1891, based on the census of 1890, and the aggregate capital, surplus, undivided profits, and individual deposits of national and State banks, loan and trust companies, and savings and

\* See foot note, p. 337.

private banks of the United States at date of reports of the various classes, nearest thereto, the average of these per capita and the per capita average of such resources in each class of banks. It appears that the population of the country on the date in question was 64,156,300, and the total banking funds \$5,840,438,191, an average of \$91.03. The per capita averages of such resources in each class of banks are: National banks, \$39.32; State banks, \$13.13; loan and trust companies, \$7.63; savings banks, \$28.72; and private banks, \$2.23.

#### LOAN AND TRUST COMPANIES IN THE DISTRICT OF COLUMBIA.

During the first session of the Fifty-first Congress an act passed entitled, "An act to provide for the incorporation of trust, loan, mortgage, and certain other corporations within the District of Columbia." This act was approved on the 1st day of October, 1890. Under its provisions companies can be formed for the purpose of carrying on within the District of Columbia any one of the three classes of business specified as follows:

First. A safe deposit, trust, loan, and mortgage business.

Second. A title insurance, loan, and mortgage business.

Third. A security, guaranty, indemnity, loan, and mortgage business.

It is further provided that the capital stock of said companies shall not be less than \$1,000,000, and that any of these companies may conduct a storage business when its capital stock amounts to the sum of not less than \$1,200,000.

Two methods are provided whereby companies may come under the provisions of the act.

(1) By an association of not less than twenty-five natural persons to form a company, which shall receive its original charter from the Commissioners of the District of Columbia and thereby become a body corporate and politic, and as such vested with all the powers and charged with all the liabilities conferred and imposed by the act upon companies organized under the provisions thereof.

(2) Provision is made that any safe deposit company, trust company, surety or guaranty company, or title insurance company, incorporated and operating under the laws of the United States or the District of Columbia, or of any of the States, and doing business in said District at the time of the passage of said act, may avail itself of the provisions of the act.

No charters have been issued by the Commissioners of the District of Columbia to corporations formed by the association of natural persons under the first method provided for in the act, but three companies, incorporated previous to the passage of the act and at that time doing business in said District, have availed themselves of its provisions, to wit: The American Security and Trust Company, the Washington Loan and Trust Company, and the National Safe Deposit Company.

The American Security and Trust Company was originally chartered under the laws of the State of Virginia, on the 12th day of October, 1889, with a capital stock of \$1,250,000, divided into shares of the par value of \$100 each. This company executed a certificate of its intention to avail itself of the provisions of the act of Congress, on the 11th day of November, 1890, and filed the same with the Comptroller of the Currency. It having complied with all the provisions of law applicable thereto, on the 17th of November, 1890, the Comptroller issued to said company the certificate contemplated by section 5 of the act approved October 1, 1890, and the company has since that date been operating under its provisions.

The Washington Loan and Trust Company was incorporated under the laws of the State of West Virginia on the 15th day of August, 1889. This company has a capital of \$1,000,000, divided into shares of \$100 each, and was doing business in the District of Columbia at the date of the passage of the act of Congress above referred to. It having filed with the Comptroller of the Currency a certificate of its intention to avail itself of the provisions of the act aforesaid and having complied with the other requirements of the act, the Comptroller issued to said company, on the 13th day of December, 1890, a certificate that it was entitled to transact the business of a trust company.

The National Safe Deposit Company of Washington was at the date of the passage of the act of Congress first above mentioned doing business in the District of Columbia as a safe deposit company, incorporated by act of Congress approved January 22, 1867. On the 17th of March, 1891, this company executed a certificate of its intention to avail itself of the provisions of the act of Congress approved October 1, 1890. It having complied with the provisions of law, the Comptroller issued to said company, on the 3d day of April, 1891, the certificate contemplated by the provisions of section 5 of said act, under which it was authorized to enter upon the business of a trust company. It also has a capital of \$1,000,000.

Each of these companies has declared its intention to avail itself of the provisions of the act of Congress aforesaid for the purpose of carrying on the kind or class of business described in subdivision 1 of section 1 of said act; that is to say, a safe deposit, trust, loan, and mortgage business, in addition to the powers lawfully exercised at the time they severally came under the operations of the act of Congress above referred to. Each of these companies has also deposited with the Comptroller of the Currency securities equal in actual value to one-fourth of the capital stock paid in, and is therefore entitled to become and act as administrator, executor, guardian of the estate of a minor, or undertake any other kindred fiduciary duty authorized by the act. One, the American Security and Trust Company, is also authorized to do a storage business, in accordance with the second proviso to the third paragraph of section 1 of the act above referred to.

These several companies have each been duly examined, and have made and published reports of condition from time to time as contemplated by the provisions of sections 5211, 5212, and 5213 of the Revised Statutes of the United States. A statement of condition at date of last report will be found in the Appendix,\* pages 251-253.

Aside from associations formed under the national bank act and those above enumerated, only one other corporation located in the District of Columbia comes in any manner under the supervision of the Comptroller of the Currency.

The institution herein referred to is the National Savings Bank of the District of Columbia. This institution was chartered May 24, 1870, and has since been in operation. It is now, however, practically in process of liquidation, its business being gradually transferred to and absorbed by the National Safe Deposit Company, above referred to. A report of its condition on the 25th of September is published in the Appendix,\* page 250, which will show its condition at that time. It is understood to be the purpose of the directors of this bank to complete the transfer of its business to the National Safe Deposit Company and to finally close its affairs at the earliest practicable date.

---

\* See foot note, p. 337.

## CONCLUSION.

During the year covered by the report the country has been passing through a financial crisis, unique in its character but of great severity. In no country are the conditions more favorable to the success of well directed enterprise than in this, and in none can the speculative operator find a more tempting and fruitful field. These conditions necessarily tend toward overtrading and undue expansion of credits, and these in due time result in collapse and general financial distress.

Although periods of business disaster follow each other at reasonably well-defined intervals, the multitude, oblivious of the past, are always taken unawares. Those charged with the management of national banks are not free from the optimistic spirit which characterizes their fellows, and hence the associations under their control invariably suffer whenever these periods of depression recur. The failures witnessed during the year just closed exemplify the operations of the forces to which allusion is made.

Whenever we consider the immense shrinkage of values which the liquidations of the past twelve months involves, we are surprised that the associations constituting the national system have not suffered more severely. The growth of this system in recent years must not be overlooked when we are called upon to consider the degree of success that has attended its operations.

It is rapidly becoming popularized and for that reason more intimately connected with the business enterprises of the common people, reflecting with increasing faithfulness the degree of success or failure that attends their various commercial and industrial pursuits. So long as banking remains free, associations will be formed by inexperienced men whose management will sometimes prove unskillful and disastrous. So long as dishonest men exist banks must not expect to entirely escape the defalcations and embezzlements which occasionally startle the public. Failures are inevitable under any system which stops short of governmental guaranty, and the latter is, of course, impracticable. That system, then, is best, all else being equal, which is found upon trial to exhibit the minimum of failures. In this respect, the national system stands unapproached and indisputably superior to all which have preceded it. It is confidently hoped therefore that such measures will be taken by Congress as will serve to perfect a system which has proved so effective in the past, and which is so necessary to the future welfare of the people.

The Comptroller desires in closing to say that the past year has devolved upon the Currency Bureau an amount of labor and responsibility which is entirely unprecedented. To those associated with him in the conduct of the affairs of the Office he is greatly indebted for the intelligent and faithful service which has made it possible to meet these increased responsibilities. He also desires to gratefully acknowledge the valuable assistance rendered him by those charged with the preparation of the statistical matter contained in this report.

EDWARD S. LACEY,  
*Comptroller of the Currency.*

**The SPEAKER OF THE HOUSE OF REPRESENTATIVES.**

(No. 4.)

## REPORT OF THE COMMISSIONER OF INTERNAL REVENUE.

TREASURY DEPARTMENT,  
OFFICE OF INTERNAL REVENUE,  
*Washington, D. C., November 2, 1891.*

SIR: In compliance with the instructions contained in your letter of September 2, 1891, I have the honor to submit the following report of the operations of the Bureau of Internal Revenue for the fiscal year ended June 30, 1891, together with certain additional information relating to the collections made and the work performed during the first three months of the current fiscal year.

The tables contained in the appendix\* to the bound volume of this report are printed in the following order:

Table A, showing the receipts from each specific source of internal revenue and the amounts refunded in each collection district, State, and Territory of the United States for the fiscal year ended June 30, 1891.

Table B, showing the number and value of stamps for special taxes, manufactured tobacco, snuff, cigars, cigarettes, distilled spirits, fortified sweet wine, fortified wine for export, fermented liquors, oleomargarine, and opium manufactured for smoking purposes; also the number and value of certificates of extension of special-tax stamps for May and June, 1891, and the number of the different kinds of certificates of registry; also the number and value of documentary stamps used for validating unstamped instruments, issued to collectors of internal revenue during the fiscal year ended June 30, 1891.

Table C, showing the percentages of receipts from the several general sources of internal revenue now taxable in each State and Territory of the United States to the aggregate receipts from the same sources, by fiscal years, from July 1, 1863, to June 30, 1891.

Table D, showing the aggregate receipts of internal revenue in each collection district, State, and Territory of the United States, by fiscal years, from September 1, 1862, to June 30, 1891.

Table E, showing the receipts from specific and general sources of internal revenue, by fiscal years, from September 1, 1862, to June 30, 1891.

Table F, showing the ratio of receipts from specific sources of internal revenue to the aggregate receipts of the same, by fiscal years, from July 1, 1863, to June 30, 1891.

Table G, showing the returns of distilled spirits, fermented liquors manufactured tobacco, snuff, cigars, and cigarettes, under the several

---

\* Omitted from this edition for want of space.

acts of legislation and by fiscal years, from September 1, 1862, to June 30, 1891; also statement of the production of distilled spirits and fermented liquors in the several States and Territories, by fiscal years, from July 1, 1877, to June 30, 1891.

Table H, showing the receipts from special taxes in the several States and Territories for the fourteen months ended June 30, 1891.

Table I. Abstract of reports of district attorneys concerning suits and prosecutions under the internal-revenue laws during the fiscal year ended June 30, 1891.

Table K. Abstract of seizures of property for violation of internal-revenue laws during the fiscal year ended June 30, 1891.

Table L, showing the collections, expenses, and percentage cost of collection in the several collection districts during the fiscal year ended June 30, 1891.

#### COLLECTIONS FOR THE CURRENT FISCAL YEAR.

I estimate that the receipts from all sources of internal revenue will aggregate \$150,000,000 for the current fiscal year.

In order that the receipts shall reach this figure there will have to be a very considerable increase in the collections from distilled spirits, fermented liquors, and cigars. During the first six months of the current fiscal year there will be a decrease of about \$2,500,000 in the tax received from manufactured tobacco and snuff, as compared with the same period of the fiscal year ended June 30, 1890. In my last annual report I estimated that the reduction in the receipts from manufactured tobacco, for the six months ending June 30, 1891, would amount to \$2,290,685.17. The actual decrease was as follows:

One hundred and nineteen millions nine hundred and ninety-one thousand seven hundred and fifty-nine pounds of tobacco were tax-paid at 6 cents per pound from January 1, to June 30, 1891, upon which the reduction of 2 cents per pound amounted to \$2,399,835.18.

I also estimated that the reduction in the receipts from snuff for the six months would be \$92,216.41, but 5,253,008 pounds of snuff were tax-paid at 6 cents per pound from January 1 to June 30, 1891, and the reduction of the tax upon this quantity from 8 to 6 cents per pound resulted in a decrease in the receipts from this source of revenue of \$105,060.16.

The aggregate decrease in the receipts from manufactured tobacco and snuff for the six months ended June 30, 1891, was \$2,504,895.34.

Taking these figures as a basis, it is probable that the reduction of the tax on manufactured tobacco and snuff from 8 to 6 cents per pound will decrease the receipts from this source about \$5,000,000 annually.

I also estimated in my last report that 500,000 gallons of grape brandy, free of tax, would be required to fortify sweet wines, under the provisions of the act of October 1, 1890. The vintage season had commenced, however, before the passage of that act, and the provisions of the law were not fully understood, so that the wine producers did not use as much grape brandy as was anticipated. The actual number of gallons of grape brandy used in the fortification of sweet wines during the fiscal year ended June 30, 1891, was 193,557, the tax upon which, at 90 cents per gallon, would have amounted to \$174,201.30.

It is probable that about double the above quantity of grape brandy will be used for the fortification of sweet wines during the current fiscal year.

## RECEIPTS FOR THE PAST SIX FISCAL YEARS.

## Fiscal year ended—

June 30, 1891.....	\$146,035,415.97
June 30, 1890.....	142,594,696.57
June 30, 1889.....	130,894,434.20
June 30, 1888.....	124,326,475.32
June 30, 1887.....	118,837,301.06
June 30, 1886.....	116,902,869.44

## COLLECTIONS FOR FISCAL YEAR ENDED JUNE 30, 1891.

In my last annual report I estimated that the receipts of this Bureau for the fiscal year ended June 30, 1891, would amount to the sum of \$145,000,000. It affords me pleasure to state that the actual receipts for the year named were \$146,035,415.97, exceeding my estimate in the sum of \$1,035,415.97.

The following statements exhibit in detail the amount of internal revenue collected during the fiscal year ended June 30, 1891, the source from which the revenue was derived, the total sum collected in each district, State, and Territory, the cost of collecting, etc:

## INTERNAL REVENUE RECEIPTS DURING THE LAST TWO FISCAL YEARS.

## COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES DURING THE FISCAL YEARS ENDED JUNE 30, 1890 AND 1891.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
SPIRITS.				
Spirits distilled from apples, peaches, and grapes.....	\$1, 357, 316. 72	\$1, 097, 492. 35	.....	\$259, 824. 37
Spirits distilled from materials other than apples, peaches and grapes.....	75, 181, 685. 90	78, 528, 601. 16	\$3, 346, 915. 26	.....
Rectifiers (special tax).....	184, 700. 09	164, 004. 77	.....	20, 695. 32
Retail liquor dealers (special tax).....	4, 534, 174. 81	3, 234, 154. 72	.....	1, 300, 020. 09
Wholesale liquor dealers (special tax).....	421, 738. 57	303, 590. 22	.....	118, 148. 35
Manufacturers of stills (special tax).....	1, 006. 70	1, 008. 32	1. 62	.....
Stills and worms manufactured (special tax).....	4, 240. 00	4, 670. 00	430. 00	.....
Stamps for distilled spirits intended for export.....	2, 512. 30	2, 442. 10	.....	70. 20
Total.....	81, 687, 375. 09	83, 335, 963. 64	1, 648, 588. 55	.....
TOBACCO.				
Cigars and cheroots.....	12, 263, 669. 95	13, 424, 678. 30	1, 161, 008. 35	.....
Cigarettes.....	1, 116, 627. 34	1, 342, 269. 38	225, 642. 04	.....
Snuff.....	737, 731. 27	726, 155. 39	.....	11, 575. 88
Tobacco, chewing and smoking.....	18, 325, 481. 36	17, 080, 632. 67	.....	1, 244, 848. 69
Dealers in leaf tobacco (special tax).....	44, 492. 40	9, 150. 06	.....	35, 342. 34
Dealers in manufactured tobacco (special tax).....	1, 331, 118. 24	201, 532. 31	.....	1, 129, 585. 93
Manufacturers of tobacco (special tax).....	5, 197. 50	598. 75	.....	4, 598. 75
Manufacturers of cigars (special tax).....	122, 896. 49	9, 529. 73	.....	113, 366. 76
Peddlers of tobacco (special tax).....	11, 776. 51	1, 724. 38	.....	10, 052. 13
Total.....	33, 958, 991. 06	32, 796, 270. 97	.....	1, 162, 720. 09
FERMENTED LIQUORS.				
Ale, beer, lager beer, porter, and other similar fermented liquors.....	25, 494, 798. 50	28, 192, 327. 69	2, 697, 529. 19	.....
Brewers (special tax).....	172, 908. 47	119, 158. 02	.....	53, 750. 45
Retail dealers in malt liquors (special tax).....	147, 673. 16	108, 512. 91	.....	39, 160. 25
Wholesale dealers in malt liquors (special tax).....	193, 154. 61	145, 131. 30	.....	48, 023. 31
Total.....	26, 008, 534. 74	28, 565, 129. 92	2, 556, 595. 18	.....



COMPARATIVE STATEMENT SHOWING THE RECEIPTS FROM THE SEVERAL OBJECTS OF INTERNAL TAXATION IN THE UNITED STATES, ETC.—Continued.

Objects of taxation.	Receipts during fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
OLEOMARGARINE.				
Oleomargarine, domestic and imported	\$619, 205. 72	\$871, 488. 44	\$252, 282. 72	
Manufacturers of oleomargarine (special tax)	11, 700. 00	6, 950. 00		\$4, 750. 00
Retail dealers in oleomargarine (special tax)	100, 068. 00	146, 293. 70	46, 225. 70	
Wholesale dealers in oleomargarine (special tax)	55, 318. 00	53, 192. 00		2, 126. 00
Total	786, 291. 72	1, 077, 924. 14	291, 632. 42	
BANKS AND BANKERS, NOT NATIONAL.				
Bank circulation				
Banks, bankers, and other parties liable on amount of notes of any person, State bank or State banking association, or of any town, city, or municipal corporation paid out by them	69. 90			69. 90
Total	69. 90			69. 90
MISCELLANEOUS.				
Penalties	136, 720. 90	256, 214. 39	119, 493. 49	
Opium manufactured for smoking purposes				
Collections not otherwise herein provided for	16, 713. 16	3, 912. 91		12, 800. 25
Total	153, 434. 06	260, 127. 30	106, 693. 24	
Aggregate receipts	142, 594, 696. 57	146, 035, 415. 97	3, 440, 719. 40	

NOTE.—The decrease in the receipts from snuff, chewing and smoking tobacco, is due to the reduction of the tax on the same, January 1, 1891, from 8 to 6 cents per pound. Special taxes relating to tobacco were repealed May 1, 1891. The act of October 1, 1890, provides that all special taxes shall become due on the first day of July, 1891, and on the first day of July in each year thereafter, or on commencing any trade or business on which such tax is imposed. The effect of this provision was to postpone the collection of the bulk of special taxes from May and June, 1891, to July and August, 1891, or from the last quarter of the fiscal year 1891 to the first quarter of the fiscal year 1892. Hence the apparent decrease in the receipts from special taxes relating to distilled spirits, fermented liquors, and oleomargarine as compared with the receipts from the same sources for 1890.

WITHDRAWALS FOR CONSUMPTION DURING THE LAST TWO FISCAL YEARS.

The quantities of distilled spirits, fermented liquors, manufactured tobacco, snuff, cigars, cigarettes, and oleomargarine on which tax was paid during the last two fiscal years are as follows:

Articles taxed.	Fiscal year ended June 30—		Increase.	Decrease.
	1890.	1891.		
Spirits distilled from apples, peaches, and grapes	1, 508, 130	1, 219, 436	.....	288, 694
Spirits distilled from materials other than apples, peaches, and grapes	83, 535, 206	87, 254, 001	3, 718, 795	.....
Fermented liquors	27, 561, 944	30, 478, 192	2, 916, 248	.....
Cigars	4, 087, 889, 983	4, 474, 892, 767	387, 002, 784	.....
Cigarettes	2, 233, 254, 080	2, 684, 538, 760	451, 284, 680	.....
Snuff	9, 221, 641	10, 390, 194	1, 168, 553	.....
Tobacco, chewing and smoking	229, 068, 517	243, 505, 848	14, 437, 331	.....
Oleomargarine	30, 960, 286	43, 574, 423	12, 614, 136	.....

NOTE.—Many detailed tabular statements omitted from this compilation for want of space may be found in the bound volumes of the Commissioner's report.

## RECEIPTS BY STATES AND TERRITORIES DURING THE LAST FISCAL YEAR.

STATEMENT SHOWING THE AGGREGATE COLLECTIONS OF INTERNAL REVENUE BY STATES AND TERRITORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

States and Territories.	Aggregate collections.	States and Territories.	Aggregate collections.
Alabama.....	\$93,835.50	New Hampshire (i).....	\$463,509.99
Arkansas.....	97,639.79	New Jersey.....	4,104,879.32
California (a).....	2,080,628.00	New Mexico (k).....	35,689.97
Colorado (b).....	295,622.23	New York.....	16,565,328.45
Connecticut (c).....	968,036.38	North Carolina.....	2,487,996.79
Florida.....	495,681.64	Ohio.....	14,355,266.61
Georgia.....	569,050.91	Oregon (l).....	363,882.76
Illinois.....	38,364,312.88	Pennsylvania.....	10,334,524.10
Indiana.....	6,524,722.38	South Carolina.....	72,590.75
Iowa.....	434,242.51	Tennessee.....	1,276,123.09
Kansas (d).....	196,829.39	Texas.....	239,147.41
Kentucky.....	15,858,707.54	Virginia.....	3,205,066.34
Louisiana (e).....	644,809.35	West Virginia.....	842,676.87
Maryland (f).....	3,056,528.82	Wisconsin.....	3,619,677.22
Massachusetts.....	2,314,575.93	Total.....	146,035,184.01
Michigan.....	2,218,291.60	Cash receipts from sale of adhesive stamps*.....	231.96
Minnesota.....	2,745,260.21	Aggregate receipts.....	146,035,415.97
Missouri.....	7,694,102.87		
Montana (g).....	152,605.48		
Nebraska (h).....	3,255,331.93		

\* Of the two hundred thirty-one dollars and ninety-six cents (\$231.96) collected from this source during the last fiscal year, two hundred nineteen dollars and sixty-six cents (\$219.66) were payments made on old accounts: the balance, twelve dollars and thirty cents (\$12.30) being the receipts from the sale of documentary stamps issued to collectors for validating unstamped instruments.

a Including the State of Nevada.

b Including the State of Wyoming.

c Including the State of Rhode Island.

d Including the Indian Territory and the Territory of Oklahoma.

e Including the State of Mississippi.

f Including the State of Delaware, District of Columbia, and two counties of Virginia.

g Including the State of Idaho and the Territory of Utah.

h Including the States of North Dakota and South Dakota.

i Including the States of Maine and Vermont.

j Including the Territory of Arizona.

k Including the State of Washington and the Territory of Alaska.

## STATEMENT SHOWING THE AMOUNT OF INTERNAL REVENUE COLLECTED IN THE SEVERAL STATES, TERRITORIES, ETC., THAT HAVE BEEN CONSOLIDATED WITH OTHER DISTRICTS, FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

States, Territories, etc.	Amounts collected.	States, Territories, etc.	Amounts collected.
Alaska.....	\$2,917.33	Nevada.....	\$13,628.04
Arizona.....	11,568.87	New Hampshire.....	419,923.71
California.....	2,066,999.96	New Mexico.....	24,121.10
California, fourth district of.....	299,944.27	North Dakota.....	12,393.70
Colorado.....	274,691.24	Oklahoma Territory.....	9,077.03
Connecticut.....	682,026.50	Oregon.....	181,018.76
Delaware.....	196,896.14	Rhode Island.....	286,909.88
District of Columbia.....	133,584.41	South Dakota.....	27,859.10
Idaho.....	18,100.30	Utah.....	57,695.92
Indian Territory.....	2,888.97	Vermont.....	16,253.40
Kansas.....	184,863.39	Virginia.....	3,210,876.92
Louisiana.....	603,134.03	Virginia, two counties of—Accomack and Northampton—belonging to collection district of Maryland.....	2,810.58
Maine.....	27,332.88	Washington.....	179,946.67
Maryland.....	2,723,237.69	Wyoming.....	20,930.99
Mississippi.....	41,675.32		
Montana.....	76,809.26		
Nebraska.....	3,215,079.13		

RECEIPTS FOR FIRST THREE MONTHS OF PRESENT FISCAL YEAR.

The following table shows the receipts from the several objects of taxation for the first quarter of the fiscal years ending June 30, 1891, and 1892. A comparison of the receipts for the two periods is also given:

Objects of taxation.	Amount of tax paid during first three months of fiscal year—		Increase.	Decrease.
	1891.	1892.		
SPIRITS.				
Spirits distilled from apples, peaches, or grapes.	\$248,932.77	\$254,063.87	\$5,131.10	.....
Spirits distilled from materials other than apples, peaches, or grapes.	19,332,213.64	18,399,232.33		\$932,981.31
Wine made in imitation of champagne, etc.				
Rectifiers (special tax).....	5,770.84	72,505.85	66,735.01	
Retail liquor dealers (special tax).....	324,454.24	2,371,166.58	2,046,712.34	
Wholesale liquor dealers (special tax).....	17,720.17	208,517.72	190,797.55	
Manufacturers of stills, and stills and worms manufactured (special tax).....	1,673.35	2,120.01	446.66	
Stamps for distilled spirits intended for export.	711.80	601.00		110.80
Total .....	19,931,476.81	21,308,207.36	1,376,730.55	
TOBACCO.				
Cigars and cheroots.....	3,462,062.71	3,528,518.11	66,455.40	
Cigarettes.....	355,644.14	392,906.78	37,262.64	
Manufacturers of cigars (special tax).....	4,739.86			4,739.86
Snuff of all descriptions.....	214,371.10	169,308.54		45,062.56
Tobacco, manufactured, of all descriptions.....	5,233,070.29	3,981,414.62		1,251,655.67
Dealers in leaf tobacco (special tax).....	2,675.09			2,675.09
Dealers in leaf tobacco, not over 25,000 pounds (special tax).....	854.50			854.50
Retail dealers in leaf tobacco (special tax).....	180.00			180.00
Dealers in manufactured tobacco (special tax).....	112,087.26			112,087.26
Manufacturers of tobacco (special tax).....	302.00			302.00
Peddlers of tobacco (special tax).....	901.13			901.13
Total .....	9,386,888.08	8,072,148.05		1,314,740.03
FERMENTED LIQUORS.				
Fermented liquors, tax of \$1 per barrel on .....	8,357,289.63	8,745,398.49	388,108.86	
Brewers (special tax).....	4,608.32	78,358.39	73,750.07	
Retail dealers in malt liquors (special tax).....	22,447.63	95,911.00	73,463.37	
Wholesale dealers in malt liquors (special tax).....	18,299.02	115,148.27	96,849.25	
Total .....	8,402,644.60	9,034,816.15	632,171.55	
OLEOMARGARINE.				
Oleomargarine, domestic and imported.....	139,929.06	166,512.40	26,583.34	
Manufacturers of oleomargarine (special tax).....	550.00	3,000.00	2,450.00	
Retail dealers in oleomargarine (special tax).....	12,626.00	78,532.00	60,906.00	
Wholesale dealers in oleomargarine (special tax).....	4,980.00	43,156.00	38,176.00	
Total .....	158,085.06	286,200.40	128,115.34	
BANKS, BANKERS, ETC.				
Bank circulation.....				
Notes of persons, State banks, cities, etc., paid out .....				
Total .....				
MISCELLANEOUS.				
Penalties.....	64,903.32	40,066.17		24,837.15
Opium manufactured for smoking purposes.....		60.00	60.00	
Collections not otherwise herein provided for.....	785.61	1,190.14	404.53	
Total .....	65,688.93	41,316.31		24,372.62
Aggregate receipts .....	37,944,783.48	38,742,688.27	797,904.79	

## COST OF COLLECTION.

The cost of collection for the past fiscal year, distributed among the different items of appropriation, was approximately as follows:

For salaries and expenses of collectors, including pay of deputy collectors, clerks, etc., and including expenses incident to enforcing the provisions of law taxing oleomargarine.....	\$1,761, 157. 70
For salaries and expenses of revenue agents, surveyors of distilleries, gaugers, storekeepers, and miscellaneous expenses.....	2, 103, 451. 58
For paper for internal-revenue stamps.....	45, 575. 90
For expenses of detecting and punishing violations of internal-revenue laws.....	35, 762. 15
For salaries of officers, clerks, and employes in the office of Commissioner of Internal Revenue.....	259, 708. 16
<b>Total</b> .....	<b>4, 205, 655. 49</b>
In addition to the foregoing there was also paid from a specific appropriation made for this purpose, for expenses incident to carrying into effect the provisions of the act of October 1, 1890, relating to the payment of bounty on sugar produced, the sum of.....	4, 948. 67

Making the total amount expended..... 4, 210, 604. 16

The percentage of the cost of collection is 2.88 per cent.

The expenses for the previous fiscal year were \$4,095,110.80, being 2.82 per cent. of the collections.

The amount appropriated for salaries and expenses of agents, gaugers, storekeepers, etc., was \$2,100,000, while, owing to the increased number of distilleries in operation resulting, in an increase in the amount of taxes collected from spirits of more than \$3,000,000, as compared with the previous year, as shown in this report, the actual expenses for this purpose were \$3,451.58 more than the amount appropriated, as shown by unpaid accounts now on file, and for which an additional appropriation will be needed.

In the above statement of cost of collection there is included a very considerable amount of money expended in the preparation of the regulations, and other expenses incident to the enforcement of the law in relation to the payment of the bounty on sugar.

These items are so connected with the other expenditures of this Bureau as to render it impracticable to separate them. In addition to this, there were gauged 193,557 gallons of grape brandy used in the fortification of sweet wines upon which no tax was paid, and a number of deputy collectors and other officers were necessarily employed in supervising the delivery of this brandy to the wine-makers. These sums should properly be deducted from the cost of collection, and if they could be separated the percentage of cost of collection for the fiscal year ended June 30, 1891, would be very materially reduced.

## MISCELLANEOUS EXPENSES.

The act of Congress approved August 7, 1882, making provision for sundry civil expenses for the year ending June 30, 1883, required the Commissioner of Internal Revenue to make a detailed statement of all miscellaneous expenditures in the Bureau of Internal Revenue for which appropriation was made in that act. In accordance with this requirement, I submit the following detailed statement of miscellaneous expenses incurred:

Express charges on public moneys forwarded by collectors and deputy collectors to the depositories.....	\$4, 272. 20
Locks for use at distilleries.....	5, 915. 86
Hydrometers used in gauging spirits.....	11, 296. 75
Gauging rods and wine measures.....	241. 35

Steel letters for numbering stills .....	\$37.50
Saccharometers, polariscopes, and chemicals for testing sweet-wine samples .....	999.08
Stationery for internal-revenue officers .....	15,914.12
The Internal Revenue Record supplied to internal-revenue offices .....	2,399.96
The Federal Reporter for the office of the Commissioner of Internal Revenue .....	10.00
Compensation of United States attorneys in internal-revenue cases allowed under sections 827 and 838 Revised Statutes .....	776.22
Traveling expenses of clerks under special orders of the Department. ....	530.38
Expenses of seizures and sales by collectors. ....	498.65
Total .....	42,892.07

## ESTIMATED EXPENSES FOR NEXT FISCAL YEAR.

I estimate the expenses of the Internal Revenue Service for the fiscal year ending June 30, 1893, as follows:

For salaries and expenses of collectors, including pay of deputy collectors and clerks, and expense of enforcing the act of August 2, 1886, taxing oleomargarine, and the act of August 4, 1886, imposing on the Government the expense of the inspection of tobacco exported, and the act of October 1, 1890, providing for payment of a bounty on sugar, including miscellaneous expenses incident to ascertaining and paying said bounty .....	\$1,950,000
For salaries and expenses of twenty revenue agents, for surveyors, for fees and expenses of gaugers, for salaries of storekeepers, and for miscellaneous expenses .....	2,150,000
For salaries and expenses of sugar inspectors .....	40,000
For paper for internal-revenue stamps .....	60,000
For detecting and bringing to trial and punishment persons guilty of violating the internal-revenue laws, including payment for information and detection .....	50,000
For salaries of officers, clerks, and employes in the office of the Commissioner of Internal Revenue .....	272,580
Total .....	4,522,580

## SALARIES.

I have the honor to recommend that Congress appropriate for the fiscal year ending June 30, 1893, the sum of \$272,980 as salaries for the following officers, clerks, and employes in this Bureau:

One Commissioner, at .....	\$6,000
One deputy commissioner, at .....	3,600
One chemist, at .....	2,500
One microscopist, at .....	2,500
Two heads of division, at .....	2,500
Six heads of division, at .....	2,250
One superintendent of stamp vault, at .....	2,000
One stenographer, at .....	1,800
Twenty-five clerks, at .....	1,800
Twenty-five clerks, at .....	1,600
Thirty-five clerks, at .....	1,400
Twenty-five clerks, at .....	1,200
Fourteen clerks, at .....	1,000
Forty clerks, at .....	900
Three messengers, at .....	840
Fourteen assistant messengers, at .....	720
Thirteen laborers, at .....	660

An aggregate of 208 persons.

I also recommend the appropriation of the sum of \$2,500 as salaries for one stamp agent at \$1,600 and one counter at \$900, the same to be reimbursed by the stamp manufacturers, as provided by the act of August 5, 1882.

## GENERAL CONDITION OF THE OFFICE AND THE SERVICE.

At the close of the year ended June 30, 1891, 201 officers, clerks, messengers, and laborers were employed in this Bureau, and the aggregate amount paid during the year for their salaries was \$259,708.16.

I take great pleasure in bearing witness to the fidelity, diligence, and accuracy of the officers, clerks, and employes of this Bureau during the past fiscal year. The work of the office is in a most excellent condition, and as fully up to date as practicable, and all business has been promptly and accurately transacted.

The examinations of the offices of collectors, which have been had as often as it was possible with the force of revenue agents at my command, show them to be generally in good condition. It is on account of the promptness, industry, and efficiency of the collectors and their subordinates to a large degree that the collections during the past fiscal year were so largely increased, and by their diligence and economy that the expense of collection was reduced.

In addition to the regular work of the Bureau the officers and clerks in this office have examined 29,427 claims for the payment of rebate on tobacco, etc., arising under the provisions of the act of October 1, 1890. Many of these claims involved considerable sums of money, and their examination and verification required a large amount of extra work, which was distributed among the different divisions of the office and performed with fidelity and dispatch. For several months prior to the close of the fiscal year three clerks were kept constantly employed in the work preparatory for the payment of a bounty on sugar, as provided for by the act of October 1, 1890. The use of grape brandy for the fortification of sweet wines has also added largely to the clerical work of the office. In considering the entire work performed by the force in this office I regard their year's labor as most praiseworthy indeed.

## SCALE OF SALARIES OF COLLECTORS.

The recommendations made for the salaries of collectors are based upon an estimate of their probable collections according to the following scale, with the qualification that if the actual collections should vary from the amounts estimated the salaries will be readjusted at the end of the fiscal year:

For collection of—	Salary.	For collection of—	Salary.
\$25,000 or less .....	\$2,000	\$375,001 to \$425,000 .....	\$3,375
25,001 to \$37,500 .....	2,125	425,001 to 475,000 .....	3,500
37,501 to 50,000 .....	2,250	475,001 to 550,000 .....	3,625
50,001 to 75,000 .....	2,375	550,001 to 625,000 .....	3,750
75,001 to 100,000 .....	2,500	625,001 to 700,000 .....	3,875
100,001 to 125,000 .....	2,625	700,001 to 775,000 .....	4,000
125,001 to 175,000 .....	2,750	775,001 to 850,000 .....	4,125
175,001 to 225,000 .....	2,875	850,001 to 925,000 .....	4,250
225,001 to 275,000 .....	3,000	925,001 to 1,000,000 .....	4,375
275,001 to 325,000 .....	3,125	1,000,001 and upwards .....	4,500
325,001 to 375,000 .....	3,250		

## OFFICIAL FORCE.

The force connected with this Bureau during the fiscal year which ended June 30, 1891, in the various districts throughout the United

States, as reorganized under the executive order of May 21, 1887, was 63 collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
32 .....	\$4,500	3 .....	\$3,750	3 .....	\$3,000
2 .....	4,250	2 .....	3,625	2 .....	2,875
1 .....	4,125	4 .....	3,500	5 .....	2,750
2 .....	4,000	2 .....	3,375	2 .....	2,625
1 .....	3,875	1 .....	3,125		

There were also employed 963 deputy collectors, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
22 .....	\$2,000	169 .....	\$1,200	1 .....	\$425
11 .....	1,800	127 .....	1,100	11 .....	400
33 .....	1,800	136 .....	1,000	4 .....	360
1 .....	1,750	2 .....	950	27 .....	300
10 .....	1,700	64 .....	900	3 .....	250
31 .....	1,600	4 .....	850	2 .....	240
2 .....	1,550	23 .....	800	7 .....	200
59 .....	1,500	1 .....	750	4 .....	150
9 .....	1,450	5 .....	700	6 .....	120
119 .....	1,400	25 .....	600		
1 .....	1,350	9 .....	500		
34 .....	1,300	1 .....	450		

There were also employed in the offices of the different collectors 185 clerks, who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
1 .....	\$1,800	8 .....	\$1,150	9 .....	\$700
2 .....	1,600	6 .....	1,100	2 .....	650
3 .....	1,500	30 .....	1,000	11 .....	600
9 .....	1,400	34 .....	900	1 .....	500
4 .....	1,300	18 .....	800	1 .....	400
1 .....	1,250	5 .....	750		
38 .....	1,200	2 .....	720		

Also 31 porters, messengers, or janitors who received per annum salaries as follows:

Number.	Salary.	Number.	Salary.	Number.	Salary.
7 .....	\$600	2 .....	\$360	1 .....	\$180
3 .....	500	4 .....	300	1 .....	120
4 .....	480	2 .....	240	4 .....	106
1 .....	400	2 .....	200		

# STOREKEEPERS, GAUGERS, ETC.

There were also employed 622 gaugers, who received fees not to exceed \$5 per day; 570 storekeepers, and 1,204 storekeepers and gaugers, whose pay did not exceed \$4 per diem, and 4 distillery surveyors. All the foregoing officers are paid only when actually employed.

Storekeepers are assigned to those distilleries only which have a surveyed daily capacity of 100 bushels or more, and are paid such compensation as may be prescribed by the Commissioner of Internal Revenue, not to exceed \$4 per day.

The pay of storekeepers and gaugers assigned to distilleries whose registered daily capacity is 20 bushels or less is fixed by law at \$2 per diem. The pay of those assigned to larger distilleries has been graded according to the following scale:

Compensation for storekeepers and gaugers assigned to distilleries having a surveyed daily capacity exceeding 20 bushels and not exceeding 40 bushels, \$3 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 40 bushels and not exceeding 60 bushels, \$3.50 per day; compensation of those assigned to distilleries having a surveyed daily capacity exceeding 60 bushels, \$4 per day.

\* \* \* \* \*

### REVENUE AGENTS' DIVISION.

Twenty revenue agents have been employed during the last fiscal year, one as chief of division in this office, ten in charge of territorial divisions, three in the examination of the offices and accounts of collectors, and six in assisting agents in charge of divisions and on special duty.

#### EXPENSES OF REVENUE AGENTS.

There have been expended from the appropriation for salaries and expenses of revenue agents during the year the following amounts:

Aggregate salary of agents.....	\$43,024.00
Aggregate amount of traveling expenses.....	29,322.43
Stationery furnished agents.....	209.76
Transportation over Pacific railroads.....	380.94
Total.....	72,937.13

#### WORK OF REVENUE AGENTS.

One thousand six hundred and thirty-seven violations of internal-revenue law have been reported by revenue agents during the year; 744 persons have been arrested on their information; property to the value of \$215,003.85 has been reported by them for seizure, and \$111,324.48 for assessment for unpaid taxes and penalties.

#### ILLICIT STILLS SEIZED.

The following statement shows the number of illicit stills seized, persons arrested, and casualties to officers and employes during the fiscal year ended June 30, 1891:



Districts.	Stills seized.		Number of persons arrested.	Casualties.	
	Destroyed.	Removed.		Killed.	Wounded.
Alabama.....	73	2	33		
Arkansas.....	22		18		
Florida.....	37		16		*2
Georgia.....	113	48	172		
Thirteenth Illinois.....	1				
Second Kentucky.....	2		2		
Fifth Kentucky.....	2	2	6		
Seventh Kentucky.....	6	1	6		
Eighth Kentucky.....	43	2			
Louisiana.....	2	1	1		
Nebraska.....		1	1		
New Hampshire.....		1	3		
New Mexico.....		1	1		
First New York.....		4			
Fourth North Carolina.....	71	15	27		
Fifth North Carolina.....	145		34	†1	†1
Eleventh Ohio.....		1	1		
South Carolina.....	56	1	15		
Second Tennessee.....	27	3	14		
Fifth Tennessee.....	24	12	14		
Second Virginia.....	1				
Sixth Virginia.....	58	2	12		
West Virginia.....	10		2		
<b>Total.....</b>	<b>698</b>	<b>97</b>	<b>378</b>	<b>1</b>	<b>3</b>

\*Deputy Collector C. D. Alexander and Deputy Marshal J. O. Thompson, wounded December 19, 1890.  
†R. I. Barnwell, special employé, killed, and Deputy Marshal T. L. Brim, wounded March 20, 1891.

STILLS SEIZED AND CASUALTIES TO OFFICERS AND EMPLOYÉS FOR THE LAST TWELVE YEARS.

	1880.	1881.	1882.	1883.	1884.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Stills seized.....	969	756	464	397	377	245	564	456	518	466	583	795
Officers and employés killed.....	3	1	4	1		1			1	1	1	1
Officers and employés wounded.....	7	9	1		1		1	1	1	2	1	3

EXPENDITURES FOR THE DISCOVERY AND PUNISHMENT OF VIOLATORS OF LAW.

In accordance with the provisions of the act making the appropriation, the following detailed statement of expenditures for detecting and bringing to trial and punishment persons guilty of violating internal-revenue laws is submitted:

AMOUNT EXPENDED THROUGH REVENUE AGENTS FOR FISCAL YEAR 1891.

Name.	Amount.	Name.	Amount.
A. H. Brooks.....	\$4,053.76	W. H. Knisely.....	\$230.05
W. H. Chapman.....	3,347.55	J. B. McCoy.....	3,489.44
S. F. Culbertson.....	75.70	William Somerville.....	3,565.44
S. C. Cardwell.....	54.00	L. A. Thrasher.....	732.05
C. W. Eldridge.....	3,047.83	Robert Williams, jr.....	1,500.02
Alvah Eastman.....	1,715.53	W. J. Wilmore.....	3,109.73
T. J. Grimeson.....	7,684.05		
M. A. Haynes.....	247.13	<b>Total.....</b>	<b>32,843.28</b>

## AMOUNT EXPENDED THROUGH COLLECTORS OF INTERNAL REVENUE DURING THE FISCAL YEAR 1891.

Name.	District.	Amount.
A. R. Burnam .....	Eighth Kentucky .....	\$566.00
H. M. Cooper .....	Arkansas .....	216.00
Dennis Eagan .....	Florida .....	82.82
P. H. McCaull .....	Sixth Virginia .....	58.00
W. W. Rollins .....	Fifth North Carolina .....	35.90
Albert Scott .....	Fifth Kentucky .....	63.30
A. B. White .....	West Virginia .....	1,297.10
Total .....		2,319.12

## RECAPITULATION.

Amount expended by revenue agents .....	\$32,843.28
Amount expended by collectors .....	2,319.12
Amount expended for rewards .....	325.41
Amount expended for miscellaneous purposes .....	274.34
Total expended .....	35,762.15

The accounts for expenditures under this appropriation are rendered monthly, with an itemized statement, and in all cases supported by proper subvouchers duly sworn to. These accounts pass through all the accounting offices in the Treasury Department, and are filed in the Register's office.

## STAMP DIVISION.

## STATEMENT OF NUMBER AND VALUE OF STAMPS ISSUED FOR FISCAL YEAR ENDED JUNE 30, 1891.

Class of stamps.	Number.	Value.
<b>Spirits:</b>		
Tax-paid .....	1,616,250	\$88,663,275.00
Exportation .....	23,600	2,360.00
Other than tax-paid and exportation .....	4,955,200	
Transfer of grape brandy .....	6,000	
<b>Wine:</b>		
Fortified sweet .....	6,200	
<b>Tobacco and snuff:</b>		
Tax-paid .....	504,111,697	23,259,966.57
Exportation .....	88,000	
<b>Cigar:</b>		
Tax-paid .....	78,128,325	13,560,332.40
Exportation .....	9,600	
<b>Cigarette .....</b>	251,707,970	1,354,349.70
<b>Special-tax:</b>		
Twelve coupons .....	357,610	7,795,656.00
Certificates of extension, May and June .....	222,538	1,131,740.00
Two coupons, May and June .....	39,100	221,023.34
<b>Certificates of registry .....</b>	61,160	
<b>Fermented liquors:</b>		
Tax-paid .....	86,655,700	30,674,300.00
Exportation .....	65,200	
<b>Brewers' permits .....</b>	91,200	
<b>Oleomargarine:</b>		
Tax-paid .....	1,396,200	1,132,796.00
Exportation .....	63,600	
<b>Tin-foil .....</b>	29,229,880	128,054.25
<b>Prepared smoking opium .....</b>	900	3,750.00
<b>Documentary .....</b>	11	12.30
Total .....	958,835,941	167,927,615.56

## MANUFACTURE OF STAMP PAPER.

On the 25th day of March, 1891, sealed proposals were invited from manufacturers for supplying paper of prescribed quality and finish to be used in the printing of internal-revenue stamps for the present fiscal year. But one bid was received, that of the Fairchild Paper Company, of Boston, Mass. The committee appointed by the Secretary of the Treasury to consider the bids met at 12 o'clock m. on the 4th day of May, 1891, and in presence of a representative of the Fairchild Paper Company opened the bid, and after consultation decided to recommend its acceptance. The rate at which the company proposed to manufacture the paper was 6.1 cents per pound, a reduction of 0.2 cent per pound from last year's contract price. The contract was awarded to the Fairchild Paper Company under date of June 8, 1891, and the work thereunder was begun July 13, following. It is estimated that not less than 700,000 pounds of paper will be required under the present contract in order that a six months' stock may be assured at the close of operations.

## STAMP PRODUCTION.

The Bureau of Engraving and Printing supplies all internal-revenue stamps required by law, with the exception of those imprinted on tin-foil wrappers for certain manufactures of tobacco. These last are furnished by the John J. Crooke Company, of New York, under contract, without cost to the Government, the contractor being compensated by the manufacturers. Under the terms of the contract the Crooke Company reimburses the Government in full for the aggregate salaries paid one United States stamp agent and one counter, amounting to \$2,500 per year. These salaries are reimbursed monthly.

## CLAIMS FOR REDEMPTION BARRED BY STATUTE.

One hundred and forty-eight applications and inquiries for redemption of check and proprietary stamps were received during the year. These claims varied in amounts from a few cents to \$32. Being barred by statute, the claims were rejected and the stamps returned to claimants. The seventy-eight claims noted in previous reports as being made up without sufficient data are not yet disposed of. I would suggest the adoption of some measure for final disposition of these cases, in order that they may be omitted from subsequent reports. They were never in proper condition for adjudication, since some were made up without claims to accompany stamps and some without stamps to accompany claims, and in neither case could claimants be identified.

## OFFICIAL COUNT OF STAMPS IN VAULT.

December 22, 1890, a committee of three, representing the Secretary's Office, the Comptroller's Office, and the Bureau of Engraving and Printing, respectively, was appointed to superintend the counting of the internal-revenue stamps in the vaults of this Bureau. The vaults were placed in charge of the committee on the morning of December 29 following, when the count began, a special force of counters and laborers having been designated for the purpose. Statements showing by classes and denominations the balances of stamps on hand December 26, 1889, the receipts and deliveries thereafter and the balances on hand December 29, 1890, were furnished by the Division of Loans and Currency, Secre-

tary's Office, and the count of stamps, which closed on the evening of December 31, was found to agree in every respect therewith, and showed that all the stamps with which the Commissioner was charged were properly accounted for. The summary given by the committee shows that there were on hand December 26, 1889 (the date of previous count), 78,865,617 stamps of all denominations. There were received from the Bureau of Engraving and Printing and from collectors for re-issue, during the period from December 26, 1889, to December 29, 1890, 820,138,024 stamps, making a total to be accounted for of 899,003,641 stamps. There were delivered for issue, reissue, and destruction, during the same period, 876,066,300 stamps, leaving a balance to be accounted for December 29, 1890, of 22,937,341 stamps, which, by actual count, were found to be in the vaults on that date. The decrease in the balance on hand, as compared with the previous annual count, is accounted for in the fact that the issues of all denominations of stamps during the period mentioned was, in about the degree of the difference noted, in excess of the receipts from the Bureau of Engraving and Printing.

The committee in charge of the vaults carefully verified the accounts of the bookkeepers of the division, and found that they agreed in all respects with those of the Secretary's office.

The fact that nearly one billion of stamps were received and issued by the Office of Internal Revenue without loss during the past year was noted by the committee as indicating "the highest efficiency and integrity on the part of the officers charged with the responsible duty, and that the system by which this result has been accomplished is well calculated to protect the interests of the Government in this important branch of the service."

#### ACT OF OCTOBER 1, 1890.

Under the provisions of the act of Congress approved October 1, 1890, the special-tax year was made to begin with the fiscal year, the law to take effect July 1, 1891. Provision was therefore made for the extension of all special-tax stamps issued May 1, 1890, and thereafter of that series, to cover the business of purchasers for the months of May and June, 1891, by the issuance of certificates of extension, numbered in regular sequence and describing in each, by serial number and otherwise, the particular stamp, for extension of which it was issued. By reference to tabular statement of stamps issued it will be seen that there were sent to collectors during the period from April 10 to June 30, 1891, 222,538 of these certificates, aggregating in value \$1,131,740.

Under the same act the special taxes heretofore imposed upon dealers in manufactured tobacco, dealers in leaf tobacco, retail dealers in leaf tobacco, manufacturers of tobacco, manufacturers of cigars, and peddlers of tobacco were abolished, with the provision that all such manufacturers and dealers, with the exception of dealers in manufactured tobacco, should register with the collectors their names, places of business, etc., the same as though the tax had not been repealed, prescribing a penalty of \$50 for neglect or refusal to comply with the requirement. For the protection of those who might desire to register in either of the occupations enumerated, certificates of registry were provided for issue through the collectors, in the same manner as special-tax stamps are issued, to all applicants regularly registered. There were 61,160 of all classes of these certificates issued to collectors prior

to June 30, of the present year, many of these having been consumed for the registry of dealers for the period of two months ending June 30.

The foregoing certificates, as well as the certificates of extension, were furnished by the Government Printing Office.

The reduction of 2 cents per pound in the tax on tobacco necessitated the return to the office by collectors of all the stamps of the series of 1883 in their hands at the close of business December 31, 1890, and their re-issue at the rate of 6 cents per pound. To accomplish this, all these stamps were received into vault, and the sheet and strip stamps, together with those of same class and denomination in stock, were forwarded to the Bureau of Engraving and Printing and were there properly imprinted. The coupon stamps returned and those in stock were imprinted by the use of hand stamps under the supervision of a special committee appointed for that purpose by the Secretary of the Treasury.

It is proper to say that the increased labor imposed by this reduction in the tax, and by the introduction of the certificates of extension, the certificates of registry, and a stamp with two coupons for issue to special-tax payers who began business in May and June, 1891, was accomplished successfully, and the accounts accurately kept, without a moment's delay in the current work and without additions to the clerical force.

There have been added to the stock of stamps regularly kept in vault since July 1, 1890, the following new classes and denominations: (a) Fortified sweet wine; (b) fortified wine for exportation; (c) transfer stamp for grape brandy; (d) export stamp for fermented liquors; (e) 12s cigar stamps; (f) 13s cigar stamps; (g) cigarette stamps, rate \$3 per thousand; (h) stamps for prepared smoking opium; also, certificates of registry. In addition, for use this year only, were the special-tax stamps with two coupons for issue to purchasers who desired to begin business in May and June, and the certificates of extension, both being mentioned elsewhere in this report.

#### STAMPS DESTROYED IN TRANSIT.

On the 28th day of April, 1891, a wreck occurred on the Baltimore and Ohio Railroad, which involved the total destruction of internal-revenue stamps, in transit by registered mail, of the face value of \$29,505. The stamps consisted of tax-paid spirits stamps of the denomination of 100 gallons, value \$29,430, and 20,000 one-ounce tobacco stamps, value \$75, all mailed to Collector Wilcox, of the eighth Illinois district. In addition, there were destroyed two books of 200 stamps each of rectifiers' stamps, denomination 40 gallons (of no face value), shipped to Collector McDowell, of the seventh Kentucky district. The destruction of the stamps necessitated a second requisition by the collectors, and the destroyed stamps stand charged to the Commissioner of Internal Revenue, and are unaccounted for in the accounts of the Bureau.

There is no provision of law authorizing the accounting officers of the Treasury Department to credit the accounts of the Commissioner of Internal Revenue with stamps destroyed under such circumstances, and it will be necessary for Congress to pass a special act authorizing the accounting officers to give credit for this loss. I therefore have the honor to ask that you will recommend the necessary legislation on the part of Congress to obtain such credit.

## TOBACCO DIVISION.

The aggregate amount of taxes collected from tobacco during the last fiscal year was \$32,796,270.97. This amount includes internal-revenue taxes paid by stamps on imported and manufactured tobacco, snuff, cigars, and cigarettes.

The decrease of collections for the last fiscal year as compared with those for the previous fiscal year was \$1,162,720.09. This is due to the reduction by the act of October 1, 1890, of the tax on snuff, chewing and smoking tobacco, January 1, 1891, from 8 to 6 cents per pound, and to the repeal of special taxes relating to tobacco, May 1, 1891.

The tax on cigars and cigarettes was not changed, and the collections therefrom were increased \$1,386,650.39 during the last fiscal year.

	Increase.	Decrease.
Cigars and cheroots .....	\$1, 161, 008. 35	
Cigarettes .....	225, 642. 04	
Total .....	1, 386, 650. 39	
Tobacco .....		\$1, 244, 848. 69
Snuff .....		11, 575. 88
Special taxes .....		1, 292, 945. 91
Total decrease of collections, tobacco and snuff .....		2, 549, 370. 48
Deduct increase of collections, cigars and cigarettes .....		1, 386, 650. 39
Net decrease of collections .....		1, 162, 720. 09

The increase in the quantity of tobacco and snuff and in the number of cigars and cigarettes for the last fiscal year over those taxed the previous fiscal year was:

Manufactured tobacco .....	pounds..	14, 437, 331
Snuff .....	do...	1, 168, 553
Total .....	do...	15, 605, 884
Cigars and cheroots .....	number..	387, 002, 784
Cigarettes .....	do...	451, 284, 080
Total .....	do...	838, 286, 864

The export account shows an increase in manufactured tobacco of 4,289 pounds, a decrease in the number of cigars exported of 40,966, and an increase of the number of cigarettes exported of 35,224,200.

## COMPARATIVE STATEMENT.

The following exhibit shows in detail the receipts for the fiscal year ended June 30, 1891, from each particular source of the tobacco tax, as compared with those for the previous fiscal year:

## RECEIPTS FROM TOBACCO AND SNUFF.

Manufactured tobacco.....	\$17,080,632.67
Snuff.....	726,155.39
Total for year ended June 30, 1891.....	17,806,788.06
Total for year ended June 30, 1890.....	19,063,212.63
Decrease in collections.....	1,256,424.57
As follows:	
From chewing and smoking tobacco.....	1,244,848.69
From snuff.....	11,575.88

## RECEIPTS FROM CIGARS AND CIGARETTES.

Cigars and cheroots.....	\$13,424,678.30
Cigarettes.....	1,342,269.38
Total for year ended June 30, 1891.....	14,766,947.68
Total for year ended June 30, 1890.....	13,380,297.29
Increase in collections.....	1,386,650.39

Of this increase \$1,161,008.35 was on cigars and \$225,642.04 was on cigarettes.

## RECEIPTS FROM SPECIAL TAXES.

Manufacturers of cigars.....	\$9,529.73
Decrease, manufacturers of cigars.....	113,366.76
Manufacturers of tobacco.....	598.75
Decrease, manufacturers of tobacco.....	4,598.75
Dealers in manufactured tobacco.....	201,532.31
Decrease, dealers in manufactured tobacco.....	1,129,585.93
Dealers in leaf tobacco.....	9,150.06
Decrease, dealers in leaf tobacco.....	35,342.34
Peddlers of tobacco.....	1,724.38
Decrease, peddlers of tobacco.....	10,052.13

## PRODUCTION OF TOBACCO, SNUFF, CIGARS, AND CIGARETTES.

The production of tobacco, snuff, cigars, and cigarettes for the fiscal year ended June 30, 1891, computed from the receipts from stamps sold for all such goods as were put on the market for consumption, together with those removed in bond for export and including importations, was:

## TOBACCO AND SNUFF.

	Pounds.
Tobacco.....	243,505,848
Snuff.....	10,390,194
Total tobacco and snuff taxed.....	253,896,042
Tobacco and snuff exported.....	12,854,991
Total production for fiscal year 1891.....	266,751,033
Deduct imported tobacco and snuff.....	490,670
Total domestic production.....	266,260,363
Total production 1890.....	251,140,860
Less imported.....	324,969
	250,815,891
Total increase over fiscal year 1890.....	15,444,472

The increase of taxed tobacco and snuff over fiscal year 1890 was 15,605,884 pounds; the increase of tobacco and snuff exported was 4,289 pounds; and the increase of tobacco and snuff imported and withdrawn for consumption was 165,701 pounds.

## CIGARS AND CHERROOTS.

	Number.
Cigars and cheroots taxed.....	4, 474, 892, 767
Add quantity exported.....	3, 209, 484
Total taxed and exported.....	4, 478, 102, 251
Deduct quantity imported 1891 (estimated average 12 pounds per 1,000)	71, 405, 270
Total domestic production 1891.....	4, 406, 696, 981
Taxed in 1890.....	4, 087, 889, 983
Exported in 1890.....	3, 250, 450
Total for 1890.....	4, 091, 140, 433
Less imported.....	101, 145, 999
	3, 989, 994, 434
Increase over fiscal year 1890.....	416, 702, 547

## CIGARETTES.

Cigarettes taxed.....	2, 684, 538, 760
Add cigarettes exported.....	294, 534, 250
Total taxed and exported.....	2, 979, 073, 010
Deduct cigarettes imported 1891 (estimated average, 3 pounds per 1,000)	2, 802, 125
Total product for fiscal year 1891.....	2, 976, 270, 885
Taxed in 1890.....	2, 233, 254, 680
Exported in 1890.....	259, 310, 050
Total taxed and exported.....	2, 492, 564, 730
Less imported 1890.....	3, 397, 000
	2, 489, 167, 730
Increase over fiscal year 1890.....	487, 103, 155

The increase during said fiscal year of 1891 of taxed cigars was 387,002,784; and the decrease of cigars exported was 40,966; and of cigars imported and withdrawn for consumption was 29,740,729.

The increase of taxed cigarettes was 451,284,080, and of cigarettes exported was 35,224,200. The decrease of cigarettes imported was 594,875.

## SPECIAL-TAX PAYERS.

*Special-tax year ended April 30, 1891.*

Manufacturers of tobacco and snuff.....	1, 021
Manufacturers of cigars and cigarettes.....	21, 337
Peddlers of tobacco.....	1, 477
Dealers in leaf tobacco.....	3, 593
Dealers in leaf tobacco not exceeding 25,000 pounds.....	1, 266
Retail dealers in leaf tobacco.....	3
Dealers in manufactured tobacco.....	611, 411
Total.....	640, 108
Special-tax payers previous special-tax year.....	632, 229
Increase during special-tax year 1891.....	7, 879

The act of October 1, 1890, abolishing all special taxes upon the foregoing, went into effect May 1, 1891, and in lieu thereof requires registry, (except in the cases of dealers in manufactured tobacco, 611,411 persons who are exempted.) No reports are on file at present showing number of manufacturers, peddlers, dealers, and retail dealers who have so registered.



## DISCONTINUING THE USE OF CAUTION LABELS.

I beg to recommend that sections 3364 and 3393 of the Revised Statutes be repealed.

Section 3364 requires every manufacturer of tobacco or snuff, in addition to all other requirements of law relating to tobacco, to print on each package, or securely affix by pasting on each package containing tobacco or snuff manufactured by him or for him, a label on which shall be printed the number of the factory, the district, and State in which it is situated, and these words:

NOTICE. The manufacturer of this tobacco has complied with all the requirements of law. Every person is cautioned under the penalties of law not to use this package for tobacco again.

Every manufacturer of tobacco who neglects to print on or affix such label to every package containing tobacco made by him or for him, or sold or offered for sale by him, and every person who removes any such label so affixed from any such package shall be fined \$50 for each package.

Section 3393 provides that every manufacturer of cigars shall securely affix by pasting on each box containing cigars manufactured by him or for him a label, on which shall be printed, besides the number of the factory, and district, and State, in which it is situated, these words:

NOTICE. The manufacturer of the cigars herein contained has complied with all the requirements of law. Every person is cautioned not to use either this box for cigars again or the stamp thereon again, nor to remove the contents of this box without destroying said stamp, under the penalties provided by law in such cases.

The penalty for violation of this section is \$50 for each box.

It will be observed that these notices are required to be given by the manufacturers of tobacco, snuff, and cigars. They are required to declare that they have complied with all the requirements of law and also to state what the law is as to the re-use of packages and stamps, and to caution the public against the re-use of the package or stamp or the removal of the contents without destroying the stamp. If it were thought necessary that a caution of this kind should be given the public, and that notice should be given declaring that the manufacturer had complied with law, it is submitted that that notice and caution should be given by the proper revenue officer. Neither of these sections imposes any penalty except one for failing to give the notice and for removing same. Whatever may have been the necessity for giving public notice of any of the provisions of internal-revenue law at the time that the internal-revenue law was enacted, there seems to be no further reason for it, the system having been in existence for many years.

In addition to that, I am of the opinion that the caution notice is placed upon packages in such a manner that but few people read it.

I am clearly of the opinion that both of these sections are wholly unnecessary; that they require manufacturers to incur needless expense, and add to the petty penalties with which the system is overburdened.

## THE TABULAR STATEMENTS.

In the tables\* annexed will be found statements showing the manner in which the manufacturing is distributed through the different States, the number of persons and firms engaged in each of the two branches of manufacturing, the quantity of different kinds of material used, and

\* See note, foot of p. —.

the quantity and kind of products manufactured. These tables are compiled from the reports received from collectors of internal revenue of the transactions of manufacturers in their several districts for the calendar year ended December 31, 1890, a period of time differing from the fiscal year, which will account for any apparent discrepancies between them and the previous part of the report relating to tobacco.

There were in New York City thirty-six persons who qualified and kept books as tobacco manufacturers solely for the purpose of lawfully dealing in the refuse scraps, clippings, cuttings, and waste made by cigar manufacturers. They sort, sieve, and pack this material and export most of it to foreign countries. The rest they sell in bulk, under permits, to other manufacturers, who manipulate it and pack and sell their product as smoking tobacco. During the year 1890 they purchased 1,455,378 pounds of such material and exported and sold 1,388,060 pounds. These purchases and sales are not included in the tabular statement, because they did not pack and sell any of this tobacco for use and consumption.

\* \* \* \* \*

STATEMENT SHOWING THE NUMBER, BY STATES, OF CIGAR MANUFACTURERS' ACCOUNTS REPORTED, THE QUANTITY OF TOBACCO USED, AND THE NUMBER OF CIGARS AND CIGARETTES REPORTED MANUFACTURED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.

State.	Dis- trict.	Number of accounts.	Pounds of tobacco used.	Cigars manu- factured.	Cigarettes manu- factured.
Alabama .....	1	53	91,658	4,884,620	.....
Arkansas .....	1	34	67,736	3,508,993	.....
California .....	2	449	2,185,747	108,911,642	1,811,980
Colorado .....	1	158	260,620	13,444,995	.....
Connecticut .....	1	419	906,397	40,822,437	.....
Florida .....	1	300	3,160,878	167,024,589	890,830
Georgia .....	1	41	63,650	3,158,970	.....
Illinois .....	4	1,740	4,927,776	233,591,639	1,285,150
Indiana .....	2	623	1,305,102	62,390,077	840,340
Iowa .....	2	403	1,092,928	53,764,761	.....
Kansas .....	1	243	370,797	18,048,720	.....
Kentucky .....	5	269	842,631	39,300,244	.....
Louisiana .....	1	131	1,375,671	54,106,722	96,457,635
Maryland .....	1	830	2,179,499	102,123,389	33,321,480
Massachusetts .....	1	607	2,291,965	106,152,099	.....
Michigan .....	2	695	2,156,935	112,070,435	127,600
Minnesota .....	1	275	682,676	36,065,605	.....
Missouri .....	2	671	1,329,084	64,585,745	142,160
Montana .....	1	54	84,964	4,264,955	.....
Nebraska .....	1	294	434,917	21,259,135	.....
New Hampshire .....	1	136	267,581	12,042,382	.....
New Jersey .....	2	911	1,429,706	66,018,772	356,040
New Mexico .....	1	5	800	42,200	.....
New York .....	6	5,829	27,236,738	1,153,364,655	1,178,337,870
North Carolina .....	2	32	2,347,411	4,465,763	589,731,000
Ohio .....	4	1,799	6,400,618	325,612,399	7,954,670
Oregon .....	1	122	211,182	9,993,245	.....
Pennsylvania .....	4	4,883	22,056,396	1,169,699,963	1,906,715
South Carolina .....	1	13	12,529	609,975	.....
Tennessee .....	2	53	136,508	7,052,925	.....
Texas .....	2	71	173,411	7,925,300	181,760
Virginia .....	2	204	3,049,356	85,370,577	591,795,880
West Virginia .....	1	114	990,708	58,111,050	26,500
Wisconsin .....	2	658	1,621,676	78,738,680	.....
Total .....	63	22,119	91,746,311	4,228,528,258	2,505,167,610
Calendar year 1889 .....	63	22,837	83,513,962	3,787,229,453	2,413,349,811
Increase, calendar year 1890 .....		282	8,232,349	441,298,805	91,817,799

Average quantity of leaf tobacco used per thousand cigars, 19½ pounds. Average quantity of leaf tobacco used per thousand cigarettes, 4 pounds.

\* \* \* \* \*

**SUMMARY STATEMENT OF THE NUMBER OF TOBACCO FACTORIES IN EACH STATE, AND THE AGGREGATE QUANTITY OF LEAF TOBACCO AND OTHER MATERIALS USED DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890.**

States.	Fac- tories.	Materials used in manufacturing tobacco.							
		Leaf.	Scraps.	Stems.	Licorice.	Sugar.	Other materials.	In process.	Total.
		<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>	<i>Pounds.</i>
Alabama.....	1	11,332							11,332
Arkansas.....	3	78,031			3,991	10,971	53	15,443	108,489
California.....	4	54,700	15,409					4,500	74,609
Georgia.....	10	31,299	500	165	1,460	400		350	34,174
Illinois.....	41	6,328,788	727,975	296,360	435,196	802,411	201,235	300,219	9,092,184
Indiana.....	15	49,339	5,814		60	170	25	1,645	57,053
Iowa.....	2	233,094	1,160	95,687	2,910	10,499		16,755	360,105
Kansas.....	2	22,735	17		60	150	500	7,644	31,106
Kentucky.....	86	17,763,145	67,316		3,763,698	2,738,260	1,389,462	380,673	26,102,554
Louisiana.....	42	1,564,881			27,905	25,243	9,582	12,398	1,640,009
Massachusetts.....	4	46,178		6,726			770	25,978	79,652
Maryland.....	10	10,993,832	1,275,370	516,905	305,774	543,501	447,706	1,470,552	15,553,640
Michigan.....	12	10,715,439	377,019	291,224	1,742,209	1,927,338	877,096	579,710	16,510,035
Minnesota.....	10	121,218	12,511	62,280	4,228	10,485	8,303	2,125	221,150
Missouri.....	61	41,508,438	1,692,431	1,204,578	11,431,015	6,547,505	1,673,279	599,644	64,656,890
New Jersey.....	12	21,008,493	1,107,701	525,010	4,621,280	2,857,274	1,686,551	3,070,950	34,877,208
New Mexico.....	1	2,968		90				300	3,358
New York.....	123	15,395,447	420,053	70,023	1,268,908	747,766	888,701	771,815	19,562,713
North Carolina.....	224	22,548,496	324,101	355,424	1,220,556	549,354	389,652	2,291,998	27,679,581
Ohio.....	37	17,438,021	147,167	283,323	4,714,276	3,479,813	1,267,411	448,627	27,778,638
Pennsylvania.....	40	4,304,041	72,812	122,925	54,434	68,609	80,177	316,733	5,079,821
South Carolina.....	3	20,090			2,294	663	14	1,433	24,494
Tennessee.....	60	2,277,815	16,214	21,461	98,212	43,391	7,043	131,783	2,595,919
Texas.....	3	28,511			1,392	1,563	70	1,500	33,036
Virginia.....	152	41,409,417	928,793	16,036	3,241,032	2,617,429	1,720,388	1,164,855	51,097,950
West Virginia.....	7	1,370,462	2,579,353		282,155	312,906	672,410	44,482	5,261,768
Wisconsin.....	13	4,730,263	217,985	699,101	77,444	164,322	458,453	154,897	6,502,355
Total calendar year 1890.....	978	220,116,473	9,989,651	4,567,318	33,300,480	23,460,113	11,778,881	11,816,958	315,029,883
Total calendar year 1889.....	982	220,423,612	11,171,833	11,385,257	30,232,151	21,536,311	11,499,012	8,834,016	315,082,192
Difference calendar year 1890.....	b 4	b 307,139	b 1,182,182	b 6,817,939	a 3,068,338	a 1,923,802	a 279,869	a 2,982,942	b 52,309

a Increase.

b Decrease.

COMMISSIONER OF INTERNAL REVENUE.

SUMMARY STATEMENT OF THE AGGREGATE QUANTITIES OF THE DIFFERENT KINDS OF MANUFACTURED TOBACCO PRODUCED IN EACH STATE DURING THE CALENDAR YEAR ENDED DECEMBER 31, 1890, TOGETHER WITH A STATEMENT OF THE QUANTITY OF MANUFACTURED TOBACCO ON HAND AT THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR, THE QUANTITY TO BE ACCOUNTED FOR, THE QUANTITY REMOVED IN BOND FOR EXPORT, THE TOTAL SALES REPORTED, AND THE AMOUNT OF TAXES PAID.

States.	Tobacco manufactured.										
	Tobacco and snuff produced.				Total.	Tobacco on hand January 1, 1890.	Total tobacco.	Unsold January 1, 1891.	Exported.	Sold during year 1890.	Value of stamps used.
	Plug and twist.	Fine-cut chewing.	Smoking.	Snuff.							
	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	Pounds.	
Alabama	8,717				8,717		8,717				\$697.36
Arkansas	67,825		7,240		75,065	28,367	103,432	21,781	25	81,626	6,530.08
California	90		65,669		65,759	3,300	69,059		7,883	61,176	4,894.08
Georgia	21,213		4,963		26,176	25,489	51,665	29,616	106	21,943	1,755.44
Illinois	638,748	2,255,529	5,484,572	128,687	8,507,536	76,821	8,584,357	85,905	5,979	8,492,473	679,397.84
Indiana	30,274		5,963		36,237	25,903	62,140	23,745	1,256	37,139	2,971.12
Iowa		35,640	306,570		342,210	11,475	353,685	7,548		346,137	27,690.96
Kansas	11,401		2,661		14,062	12,982	27,044	10,344		16,700	1,336.00
Kentucky	18,908,209	329,379	2,310,384		21,547,972	1,265,367	22,813,339	1,344,794	33,998	21,434,547	1,714,763.76
Louisiana			1,281,078	35,441	1,316,519	370,442	1,686,961	185,818	184,273	1,316,370	105,349.60
Massachusetts			120	56,542	56,662	818	57,480	1,550		55,930	4,474.40
Maryland	631,904	580,511	9,410,198	2,457,583	13,080,196	760,992	13,841,188	701,566	75,748	13,063,874	1,045,109.92
Michigan	2,941,002	4,860,023	7,466,759	1,168	15,268,952	13,810	15,282,762	297,167	19,355	14,966,240	1,197,299.20
Minnesota		26,791	168,839	29,290	224,920	12,275	237,195	15,595	123	221,477	17,718.16
Missouri	47,105,153	225,731	5,047,585	44,688	52,423,157	3,131,971	55,555,128	2,182,642	9,912	53,362,574	4,269,005.92
New Jersey	12,735,037	4,471,967	5,825,886	3,975,169	27,008,059	123,365	27,131,424	90,501	264,543	26,776,380	2,141,110.40
New Mexico			2,950		2,950		2,950			2,950	236.00
New York	3,033,627	2,825,421	10,409,258	144,123	16,412,429	136,351	16,548,780	128,895	547,670	15,872,215	1,269,777.20
North Carolina	14,070,574		5,071,148	64,698	19,206,420	8,524,675	27,731,095	7,015,876	139,666	20,575,553	1,646,044.24
Ohio	20,000,265	796,440	2,556,083	13,513	23,366,301	642,270	24,008,571	1,192,616	1,214	22,814,741	1,825,179.28
Pennsylvania		740	2,676,256	1,304,318	4,091,283	106,105	4,197,388	108,111	5,918	4,083,359	326,668.72
South Carolina	14,622		660		15,282	159	15,441	15,279		162	12.96
Tennessee	1,168,506	36,036	111,317	445,690	1,761,549	1,025,408	2,786,957	702,805	5,368	2,078,784	166,302.72
Texas	13,430		6,613	359	20,402	2,568	22,970	7,089	102	1,262.32	
Virginia	34,624,504	72,783	1,932,890	729,768	37,359,945	9,641,777	47,001,722	7,915,392	8,907,572	30,178,758	2,414,300.64
West Virginia	258		4,524,337		4,524,595	31,790	4,556,385	79,514		4,476,871	359,149.68
Wisconsin	3,475	941,769	5,149,446	3,709	6,098,399	70,700	6,169,099	32,864	13,395	6,122,840	489,827.20
Total calendar year 1890	156,029,574	17,567,989	69,829,445	9,434,746	252,861,754	26,045,180	278,906,934	22,197,013	10,224,106	246,485,815	19,718,865.20
Total calendar year 1889	156,534,778	16,528,038	64,056,424	9,040,345	246,159,585	20,842,999	267,002,584	25,915,197	12,030,530	229,056,857	18,324,548.56
Difference calendar year 1890	555,204	1,039,951	5,773,021	394,401	6,702,169	5,202,181	11,904,350	63,718,184	61,806,424	17,428,958	1,394,316.64

a Increase.

b Decrease.

## SMOKING OPIUM.

Under the act of October 1, 1890, section 36, a tax of \$10 per pound was levied upon all opium manufactured in the United States for smoking purposes.

Proper regulations, blanks, forms, records, bonds, stamps, etc., have been prepared in accordance with the terms of said act, but no persons qualified as manufacturers of opium during the fiscal year, and except the issuing by this office of proper stamps, records, blanks, etc., to the collector of the first district of California, there is at present nothing to report in connection with the legitimate manufacture of opium in the United States under the provisions of said act.

In order to make this law effective several amendments will be required, among which one forfeiting illicit factories, and also duly authorized factories where there is any serious violation of the law. It should also be made a penal offense to remove stamps, to re-use stamps, or to have in possession stamps that have once been used. In addition to this, I would suggest that Congress be requested to further amend the act by requiring all dealers in crude opium to keep such books and to make such returns as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may direct.

## DIVISION OF LAW.

## REPORTS OF DISTRICT ATTORNEYS.

The following is an abstract of reports of district attorneys for the fiscal year 1890-'91, of internal-revenue suits and prosecutions pending, commenced, and disposed of:

Suits and prosecutions—	Number of criminal actions.	Number of civil actions <i>in personam</i> .	Number of actions <i>in rem</i> .	Total.
Pending July 1, 1890 .....	4, 160	173	45	4, 378
Commenced during fiscal year 1891 .....	7, 649	54	53	7, 756
Total .....	11, 809	227	98	12, 134
Decided in favor of the United States:				
Judgments and costs paid .....	821	9	13	843
Judgments and costs not paid .....	3, 085	13	2	3, 100
Total .....	3, 906	22	15	3, 943
Settled by compromise .....	57	13	10	80
Decided against the United States .....	1, 193	4	13	1, 210
Dismissed, abandoned, consolidated, etc .....	1, 620	39	14	1, 673
Total suits disposed of .....	6, 776	78	52	6, 906
Pending July 1, 1891 .....	5, 033	149	46	5, 228
Wherein sentences are suspended .....	416			416

  

Recoveries of judgments, costs taxed, etc.	Fines, etc.	Principal.	Costs.	Total.
Amount of judgments recovered and costs—				
In criminal actions .....	\$300, 570. 66		\$153, 830. 47	\$460, 401. 13
In civil actions <i>in personam</i> .....		\$159, 978. 76	1, 002. 64	160, 981. 40
In actions <i>in rem</i> .....		3, 569. 20	472. 97	4, 042. 17
Amount paid to collectors—				
In criminal actions .....	148, 002. 02		27, 118. 82	175, 120. 84
In civil suits <i>in personam</i> .....		43, 665. 20	518. 87	44, 184. 07
In actions <i>in rem</i> .....		15, 995. 65	2, 115. 76	18, 111. 41

## REPORT ON THE FINANCES.

## OFFERS IN COMPROMISE.

The following statement shows the number of offers in compromise and action thereon under section 3229, Revised Statutes, for the fiscal year ended June 30, 1891, with the amount of tax, assessable penalty, and specific penalty accepted:

Months.	Cases compromised.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval, etc.			
1890.					
On hand July 1.	50				
July	45	38			\$10,630.00
August	45	3	\$4,006.15		1,031.00
September	45	41	2,576.67	\$8.33	11,908.50
October	56	53	237.50	118.76	12,758.21
November	53	50	776.85		7,971.13
December	52	12	1,153.90		4,665.00
1891.					
January	54	68	1,088.70		30,046.00
February	34	21	102.40	51.20	4,995.50
March	61	38	678.57	45.11	4,197.50
April	36	41	828.94	29.33	7,947.08
May	41	32	2,240.84	55.41	1,551.55
June	83	48	537.63	52.57	7,074.09
Offers rejected or withdrawn		140			
On hand July 1.		70			
Total	655	655	14,228.15	360.71	104,775.56

## RECAPITULATION.

Tax.....	\$14,228.15
Assessable penalty.....	360.71
Specific penalty.....	104,775.56
Total.....	119,364.42

## STATEMENT OF CASES COMPROMISED IN THE QUARTER ENDED SEPTEMBER 30, 1891.

Months.	Compromise cases.		Amounts of tax accepted.	Amounts of assessable penalty accepted.	Amounts of specific penalty accepted.
	Received.	Offers accepted and sent to Secretary for approval etc.			
1891.					
On hand July 1.....	70				
July.....	51	65	\$672. 50	\$246. 25	\$6, 249. 30
August.....	53	29	50. 00	25. 00	11, 895. 00
September.....	101	68	300. 00	50. 00	5, 166. 12
Offers rejected or withdrawn.....		36			
On hand October 1.....		79			
Total.....	275	275	1, 022. 50	321. 25	23, 310. 42

## RECAPITULATION.

Tax.....	\$1,022.50
Assessable penalty.....	321.25
Specific penalty.....	23,310.42
Total.....	24,654.17

## ABSTRACT OF SEIZURES.

Seizures of property for violation of internal-revenue laws during the year ended June 30, 1891, were as follows:

Articles.	Quantities.	Values.
Distilled spirits.....	gallons 54,918	\$33,639.63
Tobacco.....	pounds 12,885	1,727.20
Cigars.....	number 191,102	2,082.05
Miscellaneous property.....		235,447.54
Total.....		272,896.42

ABSTRACT OF SEIZURES OF PROPERTY FOR VIOLATION OF INTERNAL-REVENUE LAWS  
FOR THE MONTHS OF JULY, AUGUST, AND SEPTEMBER, 1891.

States and Territories.	Miscellaneous property.	Distilled spirits.		Cigars.		Tobacco.	
	Value.	Gallons.	Value.	Number.	Value.	Pounds.	Value.
Alabama.....	\$1,555.00	45	\$80.00				
Arkansas.....	50.00						
California.....	35,386.00	218	254.00				
Connecticut.....	150.00						
Colorado.....	1,187.00	253	308.00				
Florida.....	15.00			1,200	\$48.00		
Georgia.....	2,100.00	362	290.00				
Illinois.....	5,474.00	875	728.00			1,642	\$58.08
Indiana.....		230	380.00	0			
Kentucky.....	1,105.00	5,410	4,745.00				
Louisiana.....	343.00						
Maryland.....		75	150.00				
Massachusetts.....	4.00	2,945	700.00			880	623.50
Michigan.....		160	295.00				
Missouri.....	2.00	6,780	4,260.00				
Montana.....				2,125	70.00		
New York.....				2,080	21.00		
New Jersey.....		200	304.00				
North Carolina.....	8,000.00	1,580	1,660.00			1,000	244.00
Ohio.....		85	135.00				
Pennsylvania.....	2.00	824	639.00				
South Carolina.....	300.00	102	75.00				
Tennessee.....	6,565.00	2,600	2,164.00			50	32.00
Texas.....	5,766.87	10	15.00				
Virginia.....	600.00	60	30.00				
Total.....	68,604.87	22,814	17,212.00	5,405	139.00	3,572	957.58

## DIRECT TAX.

A few claims for the surplus proceeds of the sale of land under the direct-tax laws (section 36 of the act of August 5, 1861) have been allowed during the past year, amounting to the sum of \$643.47.

Of the amount appropriated by the act of March 3, 1883, for the payment of these claims, there remained at the commencement of this fiscal year the sum of \$126,172.31 available.

All the applications for redemption of school farm lands, under the provisions of the act of March 3, 1887, as amended, have been acted upon.

Total number of releases, 28; total number of acres redeemed, 3,446½; number of acres unredeemed, 6½.

## ABATEMENT CLAIMS.

On the 1st of July, 1890, there were pending 74 claims for abatement of assessed taxes, amounting to \$13,674.32, and during the year 3,866

claims amounting to \$2,840,252.23 were presented. Of these, 1,967 claims, amounting to \$1,519,363.73, have been allowed by this office, and 476 claims, amounting to \$1,063,883.26, have been rejected or returned for amendment. This left 1,497 claims for abatement still pending on the 30th of June, 1891, amounting to \$270,679.56.

Since that date and up to October 1, 548 other claims have been filed, amounting to \$172,289.45; 1,302 claims have been allowed, amounting to \$259,078.29, and 249 rejected or returned for amendment, amounting to \$25,911.16, and on the 1st of October, 1891, 494 claims for abatement were pending, amounting to \$157,979.56.

#### REFUNDING CLAIMS.

On the 1st of July, 1890, there were pending 82 claims for the refunding of taxes collected, amounting to \$129,634.72, and during the year 308 other claims, amounting to \$124,041.02, were presented, and 2 rejected claims, amounting to \$27,698.32, were reconsidered.

Of these, 190 claims, amounting to \$105,475.50, have been allowed, and 62 claims, amounting to \$42,914.54, have been rejected or returned for amendment. This left 140 claims for refunding still pending on the 30th of June, 1891, amounting to \$132,984.02.

Since that date and up to the 1st of October, 1891, 47 other claims have been received, amounting to \$2,572.81. Of these, 42 claims have been allowed, amounting to \$1,632.80, and 8 have been rejected or returned for amendment, amounting to \$1,851.82, and on the 1st of October, 1891, 137 claims for refunding were pending, amounting to \$132,062.21.

#### REBATE CLAIMS.

The following statement shows the number and amount of claims presented for rebate of taxes on tobacco and snuff, under the provisions of the act of December 15, 1890, and the disposition of the same:

Whole number of claims presented, from January 1, 1891, to October 1, 1891 .....	29,427
Amount of rebate claimed .....	\$1,135,160.56
Number of claims allowed and paid up to October 1, 1891 .....	28,876
Number of claims rejected .....	84
Number of claims outstanding .....	467
Total .....	29,427
Amount of claims allowed and paid .....	\$1,118,202.55
Amount of claims rejected .....	1,984.39
Amount of claims outstanding .....	14,973.62

Of the claims allowed, forty, amounting to \$11,033.50, were paid in stamps.

Three thousand and ninety-two claims were returned for amendment before final allowance and payment.

• • • • •



# ACTUAL NUMBER OF SPECIAL-TAX PAYERS.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.*	Dealers in leaf tobacco.*	Dealers in leaf tobacco not exceeding 25,000 pounds.*	Retail dealers in leaf tobacco.*	Dealers in manufactured tobacco.*	Manufacturers of tobacco.*	Peddlers of tobacco.*	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
Alabama	4	950	38		42				10,600	2		4	40	27		68	4	11,779
Alaska		46			3		2		92			4	2					149
Arizona		721	12		3				1,083	1		5	12	24		1		1,862
Arkansas		1,065	40		34				9,903	4	3		23	27		32	1	11,132
California	177	15,043	434	6	480	24			18,843	7	33	183	232	155		8	2	35,627
Colorado	4	3,139	67		129	9			6,936	2	2	23	156	76	1			10,544
Connecticut	22	3,208	57	1	317	45	25		7,900	5	9	33	126	145		101	3	11,997
Delaware		369	7		28				1,933			5	7			8		2,361
District of Columbia	8	1,556	29		76	6			3,192			6	46	9		10		4,938
Florida		547	15		333	43			4,149		1		108	13		40	4	5,253
Georgia	12	2,325	57	1	40				15,014	10	4	1	125	34		38	4	17,665
Idaho	1	1,218	13		6				1,252			30	21	29		19	2	2,591
Illinois	124	16,457	286	6	1,585	47	10	1	40,453	45	79	127	989	299	6	962	14	61,490
Indiana	20	7,766	72	1	569	35	32		20,974	28	15	49	959	172		113	5	30,210
Indian Territory		7			4				1,214							28		1,253
Iowa	11	6,874	54		384	4	1		19,721	8	16	29	395	267		11		27,775
Kansas	2	2,811	19		207				13,613	2	10		525	61	1	152		17,413
Kentucky	83	5,125	225	5	231	916	617		12,723	74	33	29	195	70		206	5	20,520
Louisiana	30	3,346	99		65	12			4,320	23	33	8	30	20		48	2	8,036
Maine		1,193	8		58				6,374		22		126	11		21		7,814
Maryland	78	5,310	127	2	362	30	29		7,069	5	21	54	113	97		27	1	13,325
Massachusetts	75	5,371	231	2	573	46	4		18,669	9	86	39	294	258	1	451	34	26,143
Michigan	13	8,551	58		702	15			20,706	26	77	121	295	190		330	16	31,100
Minnesota	32	3,672	71		289	7			11,122	19	23	112	193	174			1	15,711
Mississippi		710	22		3				4,934				126			5		5,815
Missouri	71	8,115	204	3	704	69	15		25,228	60	27	65	321	208	1	627	17	35,735
Montana		2,655	80		24				3,019		1	23	61	44		24	11	5,942
Nebraska	2	2,763	65		199	3			9,317		9	28	192	167	1	51	3	12,720
Nevada		692	7		1				791			22	12					1,531
New Hampshire	1	1,684	7		40				3,471		12	5	209	60		10		5,499
New Jersey	39	8,746	98	2	861	11			20,633	22	89	56	306	227		92	5	31,187
New Mexico	2	1,234	17		1				1,650		1	6	22	22		3		2,958
New York	317	43,869	993	3	5,487	558	24		75,884	134	354	324	1,936	646		4	1	130,534
North Carolina	15	1,563	24	2	28	351	78		10,669	176	56		33	23		12		13,030

\*For 12 months ended April 30, 1891.

## ACTUAL NUMBER OF SPECIAL-TAX PAYERS—Continued.

STATEMENT SHOWING, BY STATES AND TERRITORIES, THE ACTUAL NUMBER OF THE DIFFERENT KINDS OF SPECIAL-TAX PAYERS FOR THE FOURTEEN MONTHS ENDED JUNE 30, 1891—Continued.

States and Territories.	Rectifiers.	Retail liquor dealers.	Wholesale liquor dealers.	Manufacturers of stills.	Manufacturers of cigars.*	Dealers in leaf tobacco.*	Dealers in leaf tobacco not exceeding 25,000 pounds.*	Retail dealers in leaf tobacco.*	Dealers in manufactured tobacco.*	Manufacturers of tobacco.*	Peddlers of tobacco.*	Brewers.	Retail dealers in malt liquors.	Wholesale dealers in malt liquors.	Manufacturers of oleomargarine.	Retail dealers in oleomargarine.	Wholesale dealers in oleomargarine.	Total.
North Dakota.....		591	3		23				1,580			6	10	9				2,222
Ohio.....	103	16,275	360	5	1,625	365	132	1	39,926	76	172	146	324	340	2	485	10	60,347
Oklahoma.....		455	6		9				1,146				38	20		14		1,688
Oregon.....	8	1,843	40		37	5	1		4,455		3	35	48	30		1		6,507
Pennsylvania.....	223	11,917	463	3	4,458	309	77		57,286	65	235	267	524	411	2	1,100	59	77,399
Rhode Island.....	9	1,799	51		70	1			4,281		8	4	24	22		336	6	6,615
South Carolina.....		1,040	16		13				9,032	3		1	21	16				9,142
South Dakota.....		1,371	6		31				3,335			5	30	17		5		4,801
Tennessee.....	25	2,878	77		488	214	107		11,637	52		8	31	41		127	7	15,258
Texas.....	33	5,117	76		72	5			20,866	4		13	1,090	253		49		27,589
Utah.....	5	319	4		21			1	1,805		1	3	8	5		9	7	2,188
Vermont.....		488			27				2,606				21	9				3,154
Virginia.....	20	3,646	37		192	369	35		10,419	147	2	3	62	42		54	2	15,030
Washington.....	2	2,074	58		50				6,193		2	45	55	71		72	14	9,230
West Virginia.....	9	1,465	12	1	109	7	56		6,006	11		7	81	16		96	3	8,479
Wisconsin.....	46	9,223	114		670	85	21		16,518	10	32	199	437	137		74	3	27,569
Wyoming.....		606	10		13				1,269			6	10	21		10		1,945
Total.....	1,626	230,408	4,869	43	21,337	3,593	1,266	3	611,411	1,021	1,477	2,138	10,389	5,039	19	5,914	255	900,808
Total for the special-tax year 1890.....	1,466	189,002	4,416	30	21,197	4,090	1,364	3	603,068	907	1,600	2,156	7,798	3,697	22	3,529	179	844,524

\*See note on page 427.

## DIVISION OF DISTILLED SPIRITS.

The statements under the above heading relating to the fiscal year ended June 30, 1891, exhibit the number of grain, molasses, and fruit distilleries which were registered and operated in each collection district and State; the number and capacity of the grain and molasses distilleries in operation at the beginning of each month in the year and of the three following months; the number of grain distilleries, classified according to their different capacities, registered and operated in each district and State; the quantities and several kinds of grain and other materials used in the production of distilled spirits in each collection district and State; the different kinds of fruit brandy produced during the year in each collection district and State; the quantity of distilled spirits, in proof gallons, rectified in the several districts and States; and the number of cattle and hogs fed at the registered grain distilleries, together with other items.

## DISTILLERIES REGISTERED AND OPERATED.

The following statement shows the number of distilleries registered and operated during the fiscal year ended June 30, 1891:

States and Territories.	Grain.		Molasses.		Fruit.		Total registered.	Total operated.
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.		
Alabama.....	7	7			15	15	22	22
Arkansas.....	46	32			39	39	85	71
California.....	3	3			288	284	291	287
Colorado.....	1	1					1	1
Connecticut.....	3	3			35	35	38	38
Georgia.....	95	87			50	50	145	137
Illinois.....	19	19			18	16	37	35
Indiana.....	15	13			41	34	56	47
Iowa.....					3	3	3	3
Kansas.....					1	1	1	1
Kentucky.....	401	340	1	1	143	143	545	484
Louisiana.....					4	4	4	4
Maryland.....	26	23			12	12	38	35
Massachusetts.....	1	1	8	8	4	4	13	13
Minnesota.....	2	2					2	2
Missouri.....	49	39			52	50	101	89
Montana.....					1	1	1	1
Nebraska.....	2	2					2	2
New Hampshire.....			1	1	1	1	2	2
New Jersey.....	1	1			48	48	49	49
New Mexico.....					5	5	5	5
New York.....	2	2			42	41	44	43
North Carolina.....	542	503			784	780	1,326	1,323
Ohio.....	29	25			24	22	53	47
Oregon.....	2	2			8	8	10	10
Pennsylvania.....	111	99			9	8	120	107
South Carolina.....	26	24			6	6	32	30
Tennessee.....	108	88			190	177	298	265
Texas.....	10	2	1	1	4	4	15	7
Virginia.....	110	101			588	588	698	689
West Virginia.....	4	2			5	5	9	7
Wisconsin.....	3	3					3	3
Total.....	1,618	1,424	11	11	2,420	2,384	4,049	3,819

## FRUIT DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF FRUIT DISTILLERIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY COLLECTION DISTRICTS.

District.	Registered.	Operated.	District.	Registered.	Operated.
Alabama.....	15	15	New Jersey:		
Arkansas.....	39	39	First district.....	17	17
California:			Fifth district.....	31	31
First district.....	148	144	New Mexico.....	5	5
Fourth district.....	140	140	New York:		
Connecticut.....	35	35	First district.....	1	.....
Georgia.....	50	50	Fourteenth district.....	24	24
Illinois:			Twenty-first district.....	2	2
Eighth district.....	11	9	Twenty-eighth district.....	15	15
Thirteenth district.....	7	7	North Carolina:		
Indiana:			Fourth district.....	330	330
Sixth district.....	8	7	Fifth district.....	454	450
Seventh district.....	33	27	Ohio:		
Iowa:			First district.....	2	2
Fourth district.....	3	3	Tenth district.....	16	14
Kansas.....	1	1	Eleventh district.....	2	2
Kentucky:			Eighteenth district.....	4	4
Second district.....	68	68	Oregon.....	8	8
Fifth district.....	29	29	Pennsylvania:		
Sixth district.....	4	4	First district.....	8	8
Seventh district.....	7	7	Ninth district.....	1	.....
Eighth district.....	35	35	South Carolina.....	6	6
Louisiana.....	4	4	Tennessee:		
Maryland.....	12	12	Second district.....	30	18
Massachusetts:			Fifth district.....	160	159
Third district.....	4	4	Texas:		
Missouri:			Fourth district.....	4	4
First district.....	40	38	Virginia:		
Sixth district.....	12	12	Second district.....	140	140
Montana.....	1	1	Sixth district.....	448	448
New Hampshire.....	1	1	West Virginia.....	5	5
			Total.....	2,420	2,384

STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION AT THE BEGINNING OF EACH MONTH DURING THE FISCAL YEAR ENDED JUNE 30, 1891, AND THE FIRST THREE MONTHS OF THE PRESENT FISCAL YEAR.

Month.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
July.....	660	6	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
August.....	482	6	81,375	338,516	4,504	3,828	342,344
September.....	467	6	52,833	224,314	11,449	9,732	234,046
October.....	515	7	48,946	190,777	7,425	6,311	197,088
November.....	640	8	58,454	289,783	4,789	4,071	293,854
December.....	769	8	77,600	329,805	7,279	6,189	335,994
January.....	795	9	108,508	430,328	13,370	10,514	440,842
February.....	841	7	105,722	438,034	10,752	9,139	447,173
March.....	900	7	108,113	439,862	6,937	5,895	445,757
April.....	938	9	112,749	458,542	6,105	5,188	463,730
May.....	820	8	114,646	470,977	6,895	5,860	476,827
June.....	632	8	108,913	423,807	9,013	7,659	431,466
July.....	466	7	75,002	309,190	8,581	7,282	316,392
August.....	418	6	42,463	175,292	6,833	5,761	181,073
September.....	425	7	36,102	152,432	7,086	6,040	158,472
			43,655	186,693	8,511	7,418	194,111

## GRAIN AND MOLASSES DISTILLERIES IN OPERATION SEPTEMBER 1, 1880 TO 1891.

COMPARATIVE STATEMENT SHOWING THE NUMBER AND CAPACITY OF GRAIN AND MOLASSES DISTILLERIES IN OPERATION ON THE 1ST DAY OF SEPTEMBER IN EACH OF THE YEARS 1880 TO 1891, INCLUSIVE.

Date.	Number of distilleries.		Capacity of grain distilleries.		Capacity of molasses distilleries.		Total spirit-producing capacity per day.
	Grain.	Molasses.	Grain.	Spirits.	Molasses.	Spirits.	
			<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
September 1, 1880 .....	372	6	69,013	275,364	8,899	7,564	282,928
September 1, 1881 .....	298	5	70,193	272,806	8,573	7,287	280,093
September 1, 1882 .....	198	7	57,755	227,973	10,426	8,861	236,834
September 1, 1883 .....	387	7	56,859	224,107	8,721	6,818	230,925
September 1, 1884 .....	294	8	47,855	189,308	8,814	7,424	196,732
September 1, 1885 .....	212	8	42,594	174,295	7,122	6,054	180,349
September 1, 1886 .....	305	9	46,180	181,223	8,853	7,524	188,747
September 1, 1887 .....	293	8	50,355	199,100	6,460	5,493	204,593
September 1, 1888 .....	399	5	33,294	141,963	4,465	3,798	145,761
September 1, 1889 .....	376	5	40,946	172,526	3,574	3,037	175,563
September 1, 1890 .....	467	6	48,946	190,777	7,425	6,311	197,088
September 1, 1891 .....	425	7	43,655	186,693	8,511	7,418	194,111

## CAPACITIES OF GRAIN DISTILLERIES REGISTERED AND OPERATED.

STATEMENT SHOWING THE NUMBER OF GRAIN DISTILLERIES OF DIFFERENT CAPACITIES REGISTERED AND OPERATED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Daily spirit capacity not exceeding 30 gallons.		Daily grain capacity not exceeding 5 bushels.		Daily grain capacity exceeding 5 bushels and not exceeding 10 bushels.		Daily grain capacity exceeding 10 bushels and not exceeding 20 bushels.		Daily grain capacity exceeding 20 bushels and not exceeding 40 bushels.		Daily grain capacity exceeding 40 bushels and not exceeding 60 bushels.		Daily grain capacity exceeding 60 bushels and not exceeding 100 bushels.		Daily grain capacity exceeding 100 bushels and not exceeding 500 bushels.		Daily grain capacity exceeding 500 bushels.	
	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.	Registered.	Operated.
Alabama.....	5	5	2	2	3	3	2	2	3	1								
Arkansas.....	39	29	13	9	22	17	8	5	1	1			1	1	1	1		
California.....																		
Colorado.....					1	1												
Connecticut.....																	1	1
Georgia.....	64	55	33	30	29	24	2	2	24	24	4	4	1	1				
Illinois.....	1	1	1	1					1	1	1	1					15	15
Indiana.....	4	4	2	2	3	3	1	1	4	3					2	2	3	2
Kentucky.....	220	175	103	91	106	82	21	13	21	15	9	9	35	31	67	60	39	39
Maryland.....	5	3	1	1	4	3	4	3	6	5	1	1	2	2	4	4	4	4
Massachusetts.....															1	1		
Minnesota.....															1	1	1	1
Missouri.....	31	25	6	5	24	19	5	5	8	6	1	1	1		2	2	2	2
Nebraska.....																		
New Jersey.....																	1	1
New York.....																	2	2
North Carolina.....	541	509	525	488	8	7	3	2	3	3			2	2	1	1		
Ohio.....	3	2			5	3	6	6	6	4	3	3			2	2	7	7
Oregon.....			1	1	1	1												
Pennsylvania.....	17	15	2	2	21	19	16	11	43	38	3	3	8	8	10	10	8	8
South Carolina.....	23	21	16	14	6	6	1	1	2	2	1	1						
Tennessee.....	58	49	42	35	16	13	13	9	25	20	5	5	5	5	2	1		
Texas.....	10	4	3	1	5	1	2											
Virginia.....	99	90	72	67	25	22	3	3	9	8					1	1		
West Virginia.....	2				2				1	1							1	1
Wisconsin.....									2	2					1	1		
Total.....	1,124	989	822	749	281	224	87	63	159	134	29	29	58	53	96	88	86	84

## COMPARATIVE STATEMENT OF DISTILLERIES REGISTERED AND OPERATED.

The whole number of grain distilleries registered during the fiscal year ended June 30, 1891, was 1,618, of which number 1,424 were operated.

The numbers registered and operated during the fiscal year ended June 30, 1890, were 1,536 and 1,397, respectively, showing an increase during the last fiscal year of 82 in the number registered and of 27 in the number operated.

The larger portion of the increase in the number registered and the whole of the increase in the number operated occurred in the class of distilleries having the smaller capacities for the production of spirits, there having been an increase of 70 in the number of distilleries of this class registered and an increase of 29 in the number operated.

In the class of larger distilleries there was an increase of 12 in the number registered, but a decrease of 2 in the number operated.

During the fiscal year ended June 30, 1890, there were registered 1,308 distilleries of the smaller class, varying in daily grain capacity from not over 5 to not over 60 bushels each, and of this number 1,170, or 89 + per cent., were operated.

Of the larger distilleries having daily grain capacities varying from 60 to several thousand bushels each, 228 were registered and 227, or 99½ per cent., were operated.

During the fiscal year ended June 30, 1891, of the smaller distilleries 1,378 were registered, and 1,199 or 87 + per cent. were operated.

Of the larger distilleries 240 were registered, and 225 or 93 + per cent. were operated.

There were 11 rum distilleries registered and 11 operated, an increase of one over the number reported for the previous fiscal year.

There were 2,420 fruit distilleries registered and 2,384 operated; a decrease of 2,464 in the number registered and of 2,420 in the number operated during the fiscal year.

The total number of grain, molasses, and fruit distilleries registered and operated during the year is 4,049 and 3,819, respectively.

There was a decrease of 2,381 in the number of all kinds of distilleries registered and a decrease of 2,392 in the number of all kinds operated during the fiscal year ended June 30, 1891, as compared with the fiscal year ended June 30, 1890.

\* \* \* \* \*

## MATERIALS USED FOR THE PRODUCTION OF DISTILLED SPIRITS.

STATEMENT SHOWING THE QUANTITIES OF GRAIN AND OTHER MATERIALS USED IN THE PRODUCTION OF DISTILLED SPIRITS DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States.	Malt.	Wheat.	Barley.	Rye.	Corn.	Oats.	Mill feed.	Molasses.	Other material.	Total.	
	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>	<i>Bushels.</i>	<i>Bushels.</i>	<i>Gallons.</i>
Alabama	558	19		45	4,121					4,743	
Arkansas	2,054	34		872	20,236		22			23,218	
California	12,071	68,188		20,658						100,917	
Colorado	5	50		29	46					130	
Connecticut	31,519			52,811	70,330				1,242	155,902	
Georgia	29,364	26		1,678	171,986					203,054	
Illinois	902,951	16		329,108	7,273,566	230				8,505,871	
Indiana	122,741	208		46,548	1,132,805	5,854	8,244			1,316,400	
Kentucky	832,618	15,282		1,162,936	5,683,932	2,487	20	134,676		7,697,275	134,676
Maryland	66,077	236		552,035	44,652	1,763				664,763	
Massachusetts	839			10,955	9,490			2,195,094		21,284	2,195,094
Minnesota	53,104			10,401	504,009					567,514	
Missouri	40,766	613	31	15,297	380,273	2,516	11			439,507	
Nebraska	79,803			25,005	696,191	117				801,116	
New Hampshire								36,825			36,825
New Jersey	33,800			50,700	50,700					135,200	
New York	97,382	687		225,040	232,700				3,594	559,403	
North Carolina	33,587	1,205	14	37,922	280,632	21	317	267		353,698	267
Ohio	279,660	1,571		245,271	1,557,734	865	17,558	232,022		2,102,659	232,022
Oregon	10				120					130	
Pennsylvania	262,996	5,649		1,577,626	175,476	784	643	10,725		2,023,174	10,725
South Carolina	1,960			721	18,718					21,399	
Tennessee	25,988	91	35	22,482	229,053		1,570			279,219	
Texas	51	13		12	466		4	1,309		546	1,309
Virginia	5,559	233	4	26,869	52,916					85,581	
West Virginia	13,581			118,444	3,711					135,736	
Wisconsin	22,503	2,045	578	46,403	77,673					149,202	
Total	2,951,547	96,166	662	4,579,868	18,671,536	14,637	28,389	2,610,918	4,836	26,347,641	2,610,918

The average yield per bushel of grain was  $\frac{114,178,077}{26,385,461} = 4.32 +$  gallons of spirits.

The average yield per gallon of molasses was  $\frac{1,784,312}{2,368,171} = .753 +$  gallons of rum.

\*242,747 gallons of molasses were used in combination with grain for the production of spirits instead of rum; and their equivalent, estimated in bushels of grain, is added to the total grain in determining the yield per bushel of grain.



## COMPARATIVE STATEMENT OF MATERIALS USED AND SPIRITS PRODUCED DURING THE LAST TEN FISCAL YEARS.

Year.	Grain used.	Spirits produced.	Molasses used.	Rum produced.
	<i>Bushels.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
1882.....	27,459,095	104,149,077	2,121,804	1,704,084
1883.....	18,644,787	72,235,175	2,373,106	1,801,960
1884.....	18,927,982	73,724,581	2,259,536	1,711,158
1885.....	17,865,203	72,834,198	2,719,416	2,081,165
1886.....	19,105,332	78,544,428	2,308,130	1,799,952
1887.....	17,959,565	75,974,376	2,428,783	1,857,223
1888.....	16,122,509	68,888,160	2,519,494	1,891,246
1889.....	20,990,924	87,887,456	1,951,104	1,471,054
1890.....	25,202,901	107,618,120	2,198,538	1,657,808
1891.....	26,347,641	114,178,077	2,368,171	1,784,312
Total .....	208,715,939	855,533,648	23,248,062	17,759,962
Average.....	20,871,593	85,553,364	2,324,808	1,775,996

The quantity of grain used in the production of spirits during the fiscal year ended June 30, 1891 (26,347,641 bushels) is an increase of 1,144,740 bushels over the amount used in the preceding fiscal year (25,202,901 bushels) and is 5,476,048 bushels more than the average (20,871,593 bushels) for the last ten years.

The number of gallons of spirits produced from grain during the year (114,178,077 gallons) shows an increase of 6,559,957 gallons over the product (107,618,120 gallons) of the year ended June 30, 1890, and is 28,624,713 gallons more than the average produced (85,553,364 gallons) for the last ten years.

The yield of spirits from each bushel of grain is 4.32+ gallons. The yield for the two preceding years was 4.18+ for 1889 and 4.27+ for 1890.

The quantity of molasses used for the production of rum during the fiscal year (2,368,171 gallons) shows an increase of 169,633 gallons over the quantity used in the previous year (2,198,538 gallons) and is 43,363 gallons more than the average (2,324,808 gallons) for the last ten years.

The quantity of rum distilled from molasses during the fiscal year (1,784,312 gallons) shows an increase of 126,504 gallons over the product of the previous year (1,657,808 gallons) and is 8,316 gallons more than the average product (1,775,996 gallons) for the last ten years.

\* \* \* \* \*

## STATEMENT SHOWING THE QUANTITY OF EACH KIND OF FRUIT BRANDY PRODUCED DURING THE FISCAL YEAR ENDED JUNE 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Apple brandy.	Peach brandy.	Grape brandy.	Total.
	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Alabama.....	2,278		129	2,407
Arkansas.....	2,281	136	26	2,453
California.....	323	321	1,474,876	1,475,525
Connecticut.....	8,500			8,500
Georgia.....	3,663	56	169	3,888
Illinois.....	4,960		1,524	6,484
Indiana.....	14,308		16	14,324
Iowa.....	141		212	353
Kansas.....			417	417
Kentucky.....	40,501		40	40,541
Louisiana.....	168			168
Maryland.....	1,801			1,801
Massachusetts.....	1,992			1,992
Missouri.....	5,137		830	5,967
Montana.....	294			294
New Hampshire.....	24			24
New Jersey.....	26,033			26,033
New Mexico.....			1,087	1,087
New York.....	28,806		11,856	40,662
North Carolina.....	24,719		1,203	25,922
Ohio.....	4,238	103	25,494	29,835
Oregon.....	1,354	67	304	1,705
Pennsylvania.....	1,917			1,917
South Carolina.....	78		576	654
Tennessee.....	89,089	94		89,183
Texas.....	48			48
Virginia.....	21,320		1,141	22,461
West Virginia.....	67			67
Total.....	284,035	777	1,519,900	1,804,712

## STATEMENT SHOWING THE NUMBER OF PROOF GALLONS OF SPIRITS RECTIFIED IN THE UNITED STATES DURING THE YEAR ENDED APRIL 30, 1891, BY STATES AND TERRITORIES.

States and Territories.	Gallons.	States and Territories.	Gallons.
Alabama.....	165,794.00	Nebraska and Dakotas.....	306,799.50
California and Nevada.....	2,803,996.00	New Hampshire, Maine, and Vermont.....	12,609.00
Colorado and Wyoming.....	108,023.00	New Jersey.....	239,628.00
Connecticut and Rhode Island.....	364,824.00	New Mexico.....	10,176.50
Georgia.....	108,991.00	New York.....	12,881,370.19
Illinois.....	6,701,260.98	North Carolina.....	219,672.00
Indiana.....	2,031,101.52	Ohio.....	12,491,888.03
Iowa.....	74,697.81	Oregon and Washington.....	108,040.00
Kansas.....	3,292.00	Pennsylvania.....	8,858,450.13
Kentucky.....	5,688,400.50	Tennessee.....	380,648.50
Louisiana.....	794,447.00	Texas.....	261,719.00
Maryland and Delaware.....	5,516,673.48	Virginia.....	770,706.50
Massachusetts.....	3,829,620.65	West Virginia.....	161,601.00
Michigan.....	269,888.50	Wisconsin.....	1,768,650.21
Minnesota.....	294,848.00		
Missouri.....	3,955,177.71	Total.....	71,220,930.71
Montana and Utah.....	37,936.00		

STOCK FED AT DISTILLERIES.

The following statement shows the number of cattle and hogs fed at registered grain distilleries, with their average and total increase in weight during the fiscal year ended June 30, 1891, by collection districts:

Districts.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama .....	12	1, 200	100-	250	5, 000	20	6, 200
Arkansas .....	30	2, 500	83+	560	46, 395	82+	48, 895
Connecticut .....	100	30, 000	300				30, 000
Georgia .....	468	62, 600	133+	3, 769	310, 215	82+	372, 815
First Illinois .....	4, 100	930, 700	227				930, 700
Fifth Illinois .....	21, 873	5, 369, 370	345+				5, 369, 370
Eighth Illinois .....	3, 600	390, 000	108+				390, 000
Sixth Indiana .....	1, 924	463, 220	240+	343	26, 154	76+	489, 374
Seventh Indiana .....	2, 500	625, 000	250				625, 000
Second Kentucky .....	5, 138	1, 294, 889	252+	1, 145	77, 940	68+	1, 372, 829
Fifth Kentucky .....	12, 484	2, 384, 441	190+	1, 427	136, 992	96	2, 521, 433
Sixth Kentucky .....	4, 345	1, 192, 275	274+	725	84, 425	116+	1, 276, 700
Seventh Kentucky .....	5, 815	1, 302, 560	224	704	78, 144	111	1, 380, 704
Eighth Kentucky .....	3, 675	720, 200	195+	3, 066	321, 930	105	1, 042, 130
Maryland .....	82	21, 744	265+	112	12, 229	109+	32, 973
Third Massachusetts .....	73	21, 900	300	26	3, 900	150	25, 800
Minnesota .....	3, 150	686, 700	218	1, 500	225, 000	150	911, 700
First Missouri .....	16	3, 200	200	221	22, 210	100+	25, 410
Sixth Missouri .....	60	12, 300	205	1, 090	95, 311	87+	107, 611
Nebraska .....	4, 145	1, 051, 500	253+				1, 051, 500
Fifth New Jersey .....	342	100, 890	295				100, 890
First New York .....	300	90, 000	300				90, 000
Fourth North Carolina .....	174	5, 835	33+	1, 386	49, 263	35+	55, 098
Fifth North Carolina .....	339	65, 025	191+	3, 668	322, 440	87+	387, 465
First Ohio .....	2, 186	553, 464	253+				553, 464
Eleventh Ohio .....	300	90, 000	300	127	22, 970	180+	112, 970
Eighteenth Ohio .....				75	4, 912	65+	4, 912
First Pennsylvania .....	13	5, 298	407+				5, 298
Ninth Pennsylvania .....	131	25, 863	197+	2, 192	190, 018	90+	224, 881
Twelfth Pennsylvania .....	36	6, 966	193+	450	51, 275	113+	58, 241
Twenty-third Pennsylvania .....	1, 930	449, 840	233+	11, 476	840, 314	73+	1, 290, 154
South Carolina .....	147	26, 719	181+	627	42, 663	68+	69, 382
Second Tennessee .....	4	2, 000	500	165	17, 985	109	19, 985
Fifth Tennessee .....	714	184, 395	258+	3, 907	298, 752	76+	483, 147
Sixth Virginia .....	5	1, 500	300	644	59, 519	92+	61, 019
First Wisconsin .....	379	82, 700	218+				82, 700

The following statement shows the number of cattle and hogs fed at registered grain distilleries, arranged by States:

States.	Number of cattle fed.	Total increase in weight.	Average increase in weight.	Number of hogs fed.	Total increase in weight.	Average increase in weight.	Total increase in weight of cattle and hogs.
Alabama.....	12	1,200	100	250	5,000	20	6,200
Arkansas.....	30	2,500	83+	560	46,395	82+	48,895
Connecticut.....	100	30,000	300				30,000
Georgia.....	468	62,600	133+	3,769	310,215	82+	372,815
Illinois.....	29,578	6,690,070	226+				6,690,070
Indiana.....	4,424	1,088,220	245+	343	26,154	76+	1,114,374
Kentucky.....	31,457	6,894,365	219+	7,067	699,431	98+	7,593,796
Maryland.....	82	21,744	265+	112	12,229	109+	33,973
Massachusetts.....	73	21,900	300	26	3,900	150	25,800
Minnesota.....	3,150	686,700	218	1,500	225,000	150	911,700
Missouri.....	76	15,500	203+	1,311	117,521	89+	133,021
Nebraska.....	4,145	1,051,500	253+				1,051,500
New Jersey.....	342	100,890	295				100,890
New York.....	300	90,000	300				90,000
North Carolina.....	513	70,860	138+	5,054	371,703	73+	442,563
Ohio.....	2,486	643,464	258+	202	27,882	138+	671,346
Pennsylvania.....	2,110	487,967	231+	14,118	1,090,607	77+	1,578,574
South Carolina.....	147	26,719	181+	627	42,663	68+	69,382
Tennessee.....	718	186,395	259+	4,072	316,737	77+	503,132
Virginia.....	5	1,500	300	644	59,519	92+	61,019
Wisconsin.....	379	82,700	218+				82,700
Total.....	80,595	18,256,794	226+	39,655	3,354,956	84+	21,611,750

## SUMMARY.

Number of cattle fed at registered grain distilleries in the United States.....	80,595
Total increase in weight of cattle.....pounds..	18,256,794
Average increase in weight of cattle.....do.....	226+
Number of hogs fed at registered grain distilleries in the United States.....	39,655
Total increase in weight of hogs.....pounds..	3,354,956
Average increase in weight of hogs.....do.....	84+
Total number of cattle and hogs fed.....	120,250
Total increase in weight of cattle and hogs.....pounds..	21,611,750
Average increase in weight of cattle and hogs.....do.....	179+

## WEIGHING DISTILLED SPIRITS.

The expediency of ascertaining the quantity of distilled spirits subject to tax, by means of weighing, has engaged my attention during the past year, and I have caused a number of experiments to be made, some of which I have personally supervised, to test the relative merits of weighing, and of gauging, as methods of finding the true quantities, and to determine the practicability of the former for use under the internal-revenue system.

The defects of gauging as an exact measure of the contents of packages have long been apparent, and have occasioned many difficulties in obtaining the full and correct amounts of tax due, and in guarding against intentional evasions of liability. Gauging is at best but an approximate way of finding the holding contents of a perfect cask, made upon true lines, and of material of an even thickness. When the curves of the cask differ from those upon which the mathematics of gauging are based, or its staves or heads are not of a uniform and established thickness, then gauging is further at fault and its results still more unreliable. Even when the capacity of a cask has been found with reasonable correctness, there still remains another measurement to be made to determine the portion of that capacity not occupied by spirits, if the package be not full, as for reasons of expansion it can not well be; and when the apparent volume of spirits has thus been

found, a calculation must still be made to find the true volume at a temperature of 60° F., whenever the spirits are gauged at any other temperature. These several steps must be taken to obtain the wine gallons upon which the proof gallons are to be still further calculated.

Besides the liability to error in any one or in all of these processes, there is necessitated, in order to avoid delay, a constant dropping of fractions, or taking of the next higher gallon, which, in theory, offset each other, but in practice are usually against a true result.

Moreover, the performance of these various operations is a lengthy one, requiring a considerable time to insure the degree of accuracy obtainable, and thus compelling the employment of a large number of officers to discharge the duties with the promptness which the business demands.

By the system of weighing, on the other hand, the scales record quickly and with unfailing accuracy the gross weight of spirits and of containing cask; and the ascertained empty weight of the cask being deducted, the precise number of pounds weight of the spirit contents remains.

After taking the proof, or alcoholic strength, of the spirits, the exact equivalent, in wine gallons, of the pounds weight is obtainable by applying thereto the factor arising from the known weight of a gallon of water and the specific gravity of spirits of the ascertained proof.

This calculation is easily tabulated for ready use for any number of pounds of spirits of any degree of proof.

From the wine gallons so found the proof gallons follow by the simple application of the proof thereto.

This method of finding the true volume of spirits avoids all difficulties arising from the shape or dimensions of packages, or from their ullage or wantage, as well as from variations in the bulk of spirits due to temperature, and appears to be superior to the present method of gauging in every feature of facility, convenience, and accuracy.

It can be readily acquired, calling for little skill beyond the ability to read the scales and to ascertain proof correctly. It seems probable that it will so far facilitate the labors of gaugers as to materially lessen the number of officers of this class necessary for the performance of their duties.

As to the entire practicability of substituting weighing for gauging I have taken the opinion of a large number of men experienced in the production or handling of distilled spirits, and the predominating expression on the part of intelligent persons who have given any thought to this matter is distinctly in its favor.

In view of these considerations, I have decided, after consultation with yourself and with your approval, and under the authority conferred upon me by section 3249 of the United States Revised Statutes, to prescribe the use of the scales in place of the gauge rod at distilleries and, so far as applicable, at rectifying houses; retaining the rod for use in gauging packages of rectified spirits whose true proof is not ascertainable owing to the presence of saccharine or other matter in the spirits; and under other circumstances when the use of the scales may not be feasible.

For this purpose I have had tables prepared in this office for use, as above indicated, in connection with the scales, and for the ascertainment of the proof gallons as well as the wine gallons, and I am now preparing regulations to establish the new system.

I have also, with your approval, contracted with the Fairbanks Company, which upon advertisement was the only bidder, to furnish at the expense of the United States twenty-three hundred scales or weighing

beams, with poises and barrel hooks—a sufficient number, I judge, for the present, and perhaps for a considerable period.

The cost of these scales, at \$10 each, with the appurtenances, will, I am confident, be much more than compensated within no great space of time by a reduction in the expense of gaugers' fees, relative to the number of gallons gauged, and, besides, by a large addition to the amount of tax collected, due to greater accuracy, although such addition can not perhaps be definitely estimated.

#### DISPENSING WITH GAUGING SPIRITS OUT FROM RECTIFYING HOUSES.

Section 3320 of the Revised Statutes requires that "Whenever any cask or package of rectified spirits containing five wine-gallons or more is filled for shipment, sale, or delivery, on the premises of any rectifier who has paid the special tax required by law, it shall be the duty of the United States gauger to gauge and inspect the same, and to place thereon an engraved stamp, signed by the collector of the district and the said gauger, which shall state the date when affixed, and the number of proof-gallons," etc. When this stamp is attached the package is placed upon the market. The stamp is, of course, expected to show the proof of the contents of the package, but inasmuch as rectified spirits are very frequently compounded by the addition of saccharine substances it is impossible to accurately determine the proof thereof. The proof of spirits is obtained by the use of a hydrometer, but where any substance is mingled with the spirits which has a greater specific gravity than water and alcohol, the hydrometer will not register the proof. In all such cases the gauger is compelled to take the statement of the rectifier as to the strength of the spirits. When spirits are entered into a rectifying house and dumped they are gauged before any rectification takes place. Such spirits have also been gauged at least once before at the distillery, and as the surveillance exercised by the Government over rectifying houses is simply to prevent frauds (there being no additional tax on rectified spirits), it is, in my opinion, unnecessary to attempt to regauge spirits after they have passed through a rectifying house.

First, because I think it is unnecessary as a protection against fraud; and, secondly, because whenever any saccharine matter has been added to the spirits it is impossible to ascertain their proof. During the past fiscal year 71,220,931 gallons of rectified spirits were gauged, involving a large amount of work, which cost the Government a very large sum of money. I am of the opinion that the interests of the service do not require this expenditure, and therefore suggest that Congress be asked to make the necessary amendments to the law dispensing with the gauging of spirits out from rectifying houses, and providing in lieu thereof that the rectifier be required to report to the collector of internal revenue the number of gallons so rectified and the proof thereof, and to place a stamp upon the package showing the serial number of the package from which it was taken, the manufacturer thereof, and such other facts as shall be required by the Commissioner of Internal Revenue, with your approval, and imposing a fine for a failure to make such report or affix such stamp. Of the Revised Statutes, sections 3317 and 3318 would be indirectly affected, and sections 3320 and 3323 directly affected by such amendments.

By substituting the system of weighing for the present system of gauging for the purpose of ascertaining the contents of a package of distilled spirits, and by dispensing with regauging out of rectifying houses, it is believed that the expenses of gauging will be reduced to the minimum.

## DIVISION OF ASSESSMENTS.

The following statements relative to assessments, to spirits deposited in and withdrawn from distillery warehouses and special bonded warehouses, the number and location of such warehouses and the names of the proprietors thereof; to the stock of spirits in the United States October 1, 1891; to the exportation of spirits, fermented liquors, tobacco, snuff, cigars, and cigarettes in bond; to the exportation of tobacco, cigars, fermented liquors, and stills, with benefit of drawback; to the use of grape brandy tax-free in fortifying wines; to the act of October 12, 1888, entitled "An act to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," and to the act of March 3, 1891, authorizing the use of alcohol tax-free in the manufacture of sugar from sorghum, are prepared from reports in the Division of Assessments. Reports relative to the operation of the oleomargarine law, which were received during the first half of the fiscal year, were transferred to the Division of Revenue Agents January 1, 1891. The statements relative to assessments are to be found on this page and the page following; statements relative to operations in distillery warehouses commence on page 82 (see also special index on page 81); to operations in special bonded warehouses on page 169; to exportations in bond free of tax as to spirits on page 142; as to fermented liquors on page 180; as to tobacco, snuff, cigars, and cigarettes on page 177; to exportations with benefit of drawback on page 179; and to the use of brandy in fortifying wines on page 175. No case has yet arisen under the act of March 3, 1891, above referred to, and since my last report only one under the act of October 12, 1888.

## ASSESSMENTS.

## 1. BY STATES AND TERRITORIES, 1891.

The following statement shows the amount of assessments in each of the several States and Territories of the United States, except where two or more are comprised in one district, during the fiscal year ended June 30, 1891:

States and Territories.	Amount.	States and Territories.	Amount.
Alabama.....	\$6,296.53	Montana, Idaho, and Utah.....	\$1,273.62
Arkansas.....	3,250.02	Nebraska, North and South Dakota.....	3,208.91
California and Nevada.....	31,627.02	New Hampshire, Maine, and Vermont.....	3,045.90
Colorado and Wyoming.....	1,651.74	New Jersey.....	25,097.33
Connecticut and Rhode Island.....	9,342.58	New Mexico and Arizona.....	1,338.15
Florida.....	920.13	New York.....	87,392.39
Georgia.....	9,267.38	North Carolina.....	92,212.05
Illinois.....	37,186.65	Ohio.....	169,714.07
Indiana.....	129,793.67	Oregon, Washington, and Alaska.....	2,400.95
Iowa.....	13,405.67	Pennsylvania.....	625,964.55
Kansas, Indian Territory, and Oklahoma.....	2,818.64	South Carolina.....	3,002.94
Kentucky.....	2,125,712.81	Tennessee.....	87,086.45
Louisiana and Mississippi.....	6,688.15	Texas.....	7,179.71
Maryland, Delaware, and District of Columbia.....	233,380.99	Virginia.....	15,155.59
Massachusetts.....	39,317.07	West Virginia.....	70,642.84
Michigan.....	15,381.29	Wisconsin.....	5,696.84
Minnesota.....	5,475.15		
Missouri.....	27,142.66	Total.....	3,899,070.49

Taxes on deficiencies in the production of distilled spirits and on excess of materials used by distillers abated before assessment during the fiscal year ended June 30, 1891, are as follows:

Twenty-seven claims received from grain-distillers, amount of tax abated—	
On excess of material used.....	\$2, 174. 68
On deficiencies in production of distilled spirits .....	6, 421. 50
Total .....	8, 596. 18
Three claims received from fruit-distillers, amount of tax abated—	
On deficiencies in production of distilled spirits .....	20. 17.
Total, grain and fruit .....	8, 616. 35

## 2. BY ARTICLES AND OCCUPATIONS, 1890 AND 1891.

The following table shows the assessments made by the Commissioner of Internal Revenue during the fiscal years ended June 30, 1890, and June 30, 1891, respectively, and the increase or decrease on each article or occupation:

Description of tax by article or occupation.	Assessed during fiscal year ended—		Fiscal year ended June 30, 1891.	
	June 30, 1890.	June 30, 1891.	Increase over 1890.	Decrease from 1890.
Tax on deficiencies in production of distilled spirits .....	\$36, 972. 85	\$63, 458. 05	\$26, 485. 20	.....
Tax on excess of materials used in the production of distilled spirits .....	1, 294. 38	5, 289. 61	3, 995. 23	.....
Tax on circulation of banks and others .....	69. 90	.....	.....	\$69. 90
Tax on distilled spirits fraudulently removed or seized, also taxes overdue .....	5, 910, 505. 70	3, 418, 890. 10	.....	2, 491, 615. 60
Tax on fermented liquors removed from brewery unstamped .....	8, 963. 51	23, 813. 58	14, 850. 07	.....
Tax on tobacco, snuff, and cigars removed from factory unstamped .....	12, 449. 90	14, 718. 12	2, 268. 22	.....
Tax on oleomargarine sold without payment of tax .....	135. 52	268. 32	132. 80	.....
Assessed penalties .....	84, 648. 46	83, 699. 91	.....	948. 55
Unassessed and unassessable penalties, interest, deficiencies in bonded accounts which have been collected, taxes previously abated, conscience money, also fines, penalties, and forfeitures and costs paid to collectors by order of court or by order of Secretary, and unassessable taxes recovered; also amount of penalties and interest received for validating unstamped instruments (Form 58) .....	142, 088. 78	263, 884. 60	121, 795. 82	.....
Special taxes (licenses) .....	49, 781. 24	25, 048. 20	.....	24, 733. 04
Total .....	6, 246, 910. 24	3, 899, 070. 49	169, 527. 34	2, 517, 367. 09

\* \* \* \* \*

## INCREASED PRODUCTION OF SPIRITS.

The quantity of spirits (115,962,389 gallons) produced and deposited in distillery warehouses during the fiscal year ended June 30, 1891, is more than the production (109,275,928 gallons) of the year 1890, by 6,686,461 gallons. The difference is distributed among the different kinds as known to the trade as follows:

Increase in the production of—	Gallons.
High wines .....	451, 498
Rye whisky .....	989, 812
Alcohol .....	906, 373
Rum .....	126, 504
Gin .....	90, 934
Pure, neutral, or cologne spirits .....	1, 333, 507
Miscellaneous .....	5, 331, 202
Total increase .....	9, 229, 830
Decrease in the production of bourbon whisky .....	2, 543, 369
Net increase .....	6, 686, 461



PRODUCTION OF DISTILLED SPIRITS.

STATEMENT OF DISTILLED SPIRITS DEPOSITED IN BONDED WAREHOUSES DURING THE PAST FOURTEEN YEARS.

Fiscal year ended June 30--	Spirits warehoused.				
	Fruit brandy.	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1878	178,544	6,405,520	2,834,119	10,277,725	1,603,376
1879	69,340	8,587,081	4,001,048	19,594,283	2,243,455
1880	129,086	15,414,148	6,341,991	21,631,009	2,439,301
1881	240,124	33,632,615	9,931,609	22,988,969	2,118,506
1882	381,825	29,575,667	9,224,777	15,201,671	1,704,084
1883	223,977	8,662,245	4,784,654	10,718,706	1,801,960
1884	200,732	8,896,832	5,089,958	12,385,229	1,711,158
1885	312,197	12,277,750	6,328,043	13,436,916	2,081,165
1886	329,679	19,318,819	7,842,540	11,247,877	1,799,952
1887	673,610	17,015,034	7,313,640	10,337,035	1,857,223
1888	864,704	7,463,609	5,879,690	11,075,639	1,891,246
1889	952,358	21,960,784	8,749,768	10,939,135	1,471,054
1890	1,137,649	32,474,784	13,355,577	11,354,448	1,657,808
1891	1,223,725	29,931,415	14,345,389	12,260,821	1,784,312

Fiscal year ended June 30--	Spirits warehoused.				
	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscellaneous.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
1878	364,963	19,412,985	11,108,023	4,096,342	56,281,597
1879	372,776	18,033,652	13,459,486	5,600,840	71,961,961
1880	394,668	15,210,389	20,657,975	3,265,789	90,484,356
1881	549,596	14,363,581	23,556,608	10,586,666	117,968,274
1882	569,134	10,962,379	27,871,293	10,744,156	106,234,986
1883	545,768	8,701,951	28,295,253	10,502,771	74,237,285
1884	641,724	6,745,088	28,538,680	11,426,470	75,636,471
1885	639,461	3,235,889	27,104,382	10,811,757	75,227,560
1886	656,607	2,396,218	26,538,581	10,543,756	80,674,059
1887	747,025	2,410,923	27,066,219	11,084,500	78,505,209
1888	872,990	1,016,436	29,475,913	12,603,883	71,144,110
1889	1,029,968	1,029,495	30,439,354	13,738,952	90,310,868
1890	1,202,940	555,572	34,022,619	14,652,180	110,413,577
1891	1,293,874	1,007,070	35,356,126	19,983,382	117,186,114

\* \* \* \* \*

INCREASED WITHDRAWAL OF TAX-PAID SPIRITS.

The quantity of spirits (87,176,226 gallons) withdrawn tax-paid from distillery warehouses during the fiscal year ended June 30, 1891, is more than the quantity (83,479,837 gallons) withdrawn from distillery warehouses during the fiscal year ended June 30, 1890, by 3,696,389 gallons, the increase being distributed among the different kinds known to the trade as follows:

Increase in withdrawals of—	Gallons.
Rye whisky	39,038
Rum	5,637
Gin	90,379
High wines	412,815
Miscellaneous	6,089,662

Total increase ..... 6,637,531

Decrease in withdrawals of—	Gallons.
Bourbon whisky	1,398,712
Alcohol	100,300
Pure, neutral, or cologne spirits	1,442,130

Total decrease ..... 2,941,142

Net increase ..... 3,696,389

If the quantity, 1,081,482 gallons (as stated by the Chief of the Bureau of Statistics), of exported domestic spirits reimported during the year upon payment of a customs duty equal to the internal-revenue tax be added, the quantity virtually withdrawn from distillery warehouses during the year ended June 30, 1891, is found to be 88,257,708 gallons, or 3,756,775 gallons more than during the year 1890, including the 1,021,096 gallons reimported and tax-paid during that year.

\* \* \* \* \*

SPIRITS REMOVED IN BOND FOR EXPORT.

\* \* \* \* \*

The quantity of spirits (1,676,395 gallons) withdrawn for exportation during the fiscal year ended June 30, 1891, is greater than the quantity (1,367,726 gallons) so withdrawn during the fiscal year ended June 30, 1890, by 308,669 gallons, the increase being distributed among the different kinds known in the trade as follows:

	Gallons.
Increase in the withdrawals of—	
Alcohol.....	31, 860
Rum.....	479, 137
Pure, neutral, or cologne spirits .....	7, 046
Total increase .....	518, 043
Decrease in the withdrawals of—	Gallons.
Bourbon whisky.....	105, 359
Rye whisky.....	78, 946
Gin.....	575
Miscellaneous.....	24, 494
Total decrease .....	209, 374
Net increase .....	308, 669

STATEMENT BY DISTRICTS AND KINDS OF THE QUANTITY OF SPIRITS WITHDRAWN FROM DISTILLERY WAREHOUSES FOR SCIENTIFIC PURPOSES AND FOR THE USE OF THE UNITED STATES DURING THE YEAR ENDED JUNE 30, 1891.

[Quantities in taxable gallons.]

District and State.	Bourbon whisky.	Rye whisky.	Alcohol.	Pure, neutral, or cologne spirits.	Aggregate.
First California.....				1, 330	1, 330
Connecticut.....			605		605
First Illinois.....			7, 423	182	7, 610
Fifth Illinois.....			24, 137		24, 137
Eighth Illinois.....			518		518
Seventh Indiana.....			497		497
Fifth Kentucky.....	2, 668				2, 668
Sixth Kentucky.....			525		525
Maryland.....			579		579
Minnesota.....			801		801
First Missouri.....			958		958
Nebraska.....			692		692
First New York.....			3, 891		3, 891
Twenty-eighth New York.....			1, 403		1, 403
First Ohio.....			4, 435		4, 435
First Wisconsin.....			256		256
Total.....	2, 668		46, 725	1, 512	50, 905
Withdrawn for scientific purposes and for the use of the United States during the year ended June 30, 1890.....	1, 919		45, 946	2, 082	49, 947

INCREASED WITHDRAWALS OF SPIRITS FOR SCIENTIFIC PURPOSES  
AND USE OF THE UNITED STATES.

The above table shows an increase of spirits withdrawn for scientific purposes and for the use of the United States of 958 gallons over the quantity so withdrawn in the fiscal year ended June 30, 1890, as follows:

Increase in—	Gallons.
Bourbon whisky .....	749
Alcohol .....	779
Total increase .....	1,528
Decrease in pure, neutral, or cologne spirits .....	570
Net increase .....	958

\* \* \* \* \*

## DIFFERENT KINDS OF SPIRITS PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE FOR LAST TWO FISCAL YEARS.

STATEMENT OF THE QUANTITY OF DISTILLED SPIRITS OF THE DIFFERENT KINDS AS KNOWN TO THE TRADE, PRODUCED, WITHDRAWN, AND REMAINING IN WAREHOUSE IN THE UNITED STATES FOR THE FISCAL YEARS ENDED JUNE 30, 1890, AND JUNE 30, 1891, RESPECTIVELY.

Distilled spirits—	Bourbon whisky.	Rye whisky.	Alcohol.	Rum.	Gin.	High wines.	Pure, neutral, or cologne spirits.	Miscella- neous.	Aggregate.
<b>DR.</b>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>	<i>Gallons.</i>
Remaining in warehouse July 1, 1889.....	38,608,331	18,582,468	433,684	719,204	112,090	133,208	2,622,477	7,320,608	68,512,070
Produced and bonded during the year.....	32,474,784	13,355,577	11,354,448	1,657,808	1,202,940	555,572	34,022,619	14,652,180	109,275,928
Transferred to eighth district, Kentucky, from fifth district, Kentucky.....	4,006,117	18,660						363	4,025,140
<b>Total.....</b>	<b>75,089,232</b>	<b>31,936,705</b>	<b>11,788,132</b>	<b>2,377,012</b>	<b>1,315,030</b>	<b>688,780</b>	<b>36,645,096</b>	<b>21,973,151</b>	<b>181,813,133</b>
<b>CR.</b>									
Withdrawn on payment of tax during the year.....	14,591,087	6,503,064	11,231,484	994,262	1,206,616	574,400	35,344,455	13,034,469	83,479,837
Lost by leakage or evaporation in warehouse.....	1,699,372	893,711	4,450	25,480	902	4,314	34,735	269,085	2,932,249
Withdrawn for scientific purposes during the year.....	1,919		45,946				2,082		49,947
Withdrawn for export during the year.....	263,173	117,232	335,614	542,732	1,468		63,472	44,035	1,367,726
Withdrawn for transfer to manufacturing warehouse.....		970	6,031				176,795		183,796
Claimed as lost by casualty, etc., during the year.....	7,435	9,055	2,736				2,270	31,904	53,890
Transferred from fifth district to eighth district, Kentucky.....	4,006,117	18,660						363	4,025,140
Remaining in warehouse June 30, 1890.....	54,519,929	24,394,913	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053
<b>Total.....</b>	<b>75,089,232</b>	<b>31,936,705</b>	<b>11,788,132</b>	<b>2,377,012</b>	<b>1,315,030</b>	<b>688,780</b>	<b>36,645,096</b>	<b>21,973,151</b>	<b>181,813,138</b>
<b>DR.</b>									
Remaining in warehouse July 1, 1890.....	54,519,929	24,394,913	161,881	814,538	106,044	110,066	1,021,287	8,593,295	89,721,053
Produced and bonded during the year.....	29,931,415	14,345,389	12,260,821	1,784,312	1,293,874	1,007,070	35,356,126	19,983,382	115,962,389
<b>Total.....</b>	<b>84,451,344</b>	<b>38,739,402</b>	<b>12,422,702</b>	<b>2,598,850</b>	<b>1,399,918</b>	<b>1,117,136</b>	<b>36,377,413</b>	<b>28,576,677</b>	<b>205,683,442</b>
<b>CR.</b>									
Withdrawn on payment of tax during the year.....	13,192,375	6,542,102	11,131,184	999,899	1,296,995	987,215	33,902,325	19,124,131	87,176,226
Lost by leakage or evaporation in warehouse.....	1,237,696	818,413	2,400	26,304	1,669	2,601	17,753	313,420	2,420,256
Withdrawn for export during the year.....	157,814	38,286	367,474	1,021,869	893		70,518	19,541	1,676,395
Withdrawn for scientific purposes during the year.....	2,668		46,725				1,512		50,905
Withdrawn for transfer to manufacturing warehouse.....			18,198				207,235		225,433
Lost by casualty, etc., during the year.....	1,081,011	81,168		1			89	50,501	1,212,770
Remaining in warehouse June 30, 1891.....	68,779,780	31,259,433	856,721	550,777	100,361	127,320	2,177,981	9,069,084	112,921,457
<b>Total.....</b>	<b>84,451,344</b>	<b>38,739,402</b>	<b>12,422,702</b>	<b>2,598,850</b>	<b>1,399,918</b>	<b>1,117,136</b>	<b>36,377,413</b>	<b>28,576,677</b>	<b>205,683,442</b>

The following table shows the quantity of distilled spirits in taxable gallons, at 90 cents tax, placed in distillery warehouses during the fiscal year ended June 30, 1891, the quantity withdrawn therefrom during the year, and the quantity remaining therein or remaining unaccounted for at the beginning and close of the year:

SUMMARY OF OPERATIONS AT DISTILLERY WAREHOUSES DURING THE YEAR ENDED JUNE 30, 1891.

Distilled spirits—	Gallons.	Gallons.
Actually remaining in warehouse July 1, 1890 .....	89, 718, 271	
Outstanding balances on seven months' export bonds .....	2, 782	
Not actually in warehouse, claimed to have been lost by casualty, etc .....	156, 737	
Withdrawn for exportation, proofs of landing not received .....	2, 797, 486	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse .....	33, 154	
		92, 708, 430
Produced from July 1, 1890, to June 30, 1891 .....		115, 962, 389
Total .....		208, 670, 819
Withdrawn from warehouse, tax-paid .....	87, 176, 226	
Tax-paid on deficiencies in export bonds and casualties disallowed .....	33, 113	
Exported, proof of landing received .....	1, 294, 761	
Allowed for loss by casualty .....	1, 232, 678	
Withdrawn for scientific purposes and for the use of the United States .....	50, 905	
Allowed for loss by leakage or evaporation in warehouse .....	2, 420, 256	
Allowed for loss by leakage in transportation for export, etc .....	2, 397	
Withdrawn for transfer to manufacturing warehouse and received at warehouse .....	231, 937	
		92, 382, 263
Withdrawn for exportation, proof of landing not received .....	3, 215, 982	
Withdrawn for transfer to manufacturing warehouse, not yet received at warehouse .....	26, 373	
Not actually in warehouse, claimed to have been lost by casualty, etc .....	124, 744	
Spirits remaining in warehouse June 30, 1891 .....	112, 921, 457	
		116, 288, 556
Total .....		208, 670, 819

STOCK ON HAND, PRODUCTION, AND MOVEMENT OF SPIRITS FOR FIVE YEARS.

The following table shows the stock on hand, production, and movement of spirits for the fiscal years 1887, 1888, 1889, 1890, and 1891:

Distilled spirits—	1887.	1888.	1889.	1890.	1891.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Actually in warehouses at beginning of fiscal year .....	58, 096, 621	65, 145, 269	61, 033, 018	68, 512, 070	89, 721, 053
Produced during fiscal year .....	77, 831, 599	70, 279, 500	89, 358, 510	109, 275, 928	115, 962, 389
Total .....	135, 928, 220	135, 424, 769	150, 391, 528	177, 787, 998	205, 683, 442
Withdrawn, tax-paid, during fiscal year .....	66, 183, 303	70, 541, 811	75, 901, 735	83, 479, 837	87, 176, 226
Withdrawn for exportation during fiscal year .....	2, 223, 913	1, 514, 205	2, 590, 235	1, 367, 726	1, 676, 395
Withdrawn for scientific purposes, for use of United States for transfer to manufacturing warehouse, destroyed by fire, allowed for loss by leakage in warehouses, etc .....	2, 375, 735	2, 335, 735	3, 387, 488	3, 219, 382	3, 909, 364
Total .....	70, 782, 951	74, 391, 751	81, 879, 458	88, 066, 945	92, 761, 985
Remaining in warehouse at end of fiscal year .....	65, 145, 269	61, 033, 018	68, 512, 070	89, 721, 053	112, 921, 457

## BALANCE IN WAREHOUSE AT CLOSE OF THIS AND PREVIOUS FISCAL YEARS.

Date.	Quantity.	Date.	Quantity.
Remaining June 30—	<i>Gallons.</i>	Remaining June 30—	<i>Gallons.</i>
1869.....	16,685,168	1881.....	64,648,111
1870.....	11,671,886	1882.....	89,962,645
1871.....	6,745,360	1883.....	80,499,993
1872.....	10,103,392	1884.....	63,502,551
1873.....	14,650,145	1885.....	54,724,816
1874.....	15,575,224	1886.....	58,096,620
1875.....	13,179,596	1887.....	65,145,269
1876.....	12,595,850	1888.....	61,033,018
1877.....	13,091,773	1889.....	68,512,070
1878.....	14,088,773	1890.....	89,721,053
1879.....	19,214,470	1891.....	112,921,457
1880.....	31,363,869		

An inspection of the above table shows that the quantity of spirits in distillery warehouses June 30, 1891, is the largest quantity so held at the close of any fiscal year. This stock on hand has grown from 61 millions in 1888 to 68.5 millions in 1889, to 89.7 millions in 1890, and finally to the above quantity, nearly 113 millions, in 1891.

The increase during the last two years was 44.4 millions, but this increment has been twice exceeded, once from 1879 to 1881, when the increase was more than 45.4 millions, and from 1880 to 1882, when it was nearly 58.6 millions.

It appears from reports recently received that while the quantity of spirits in distillery warehouses September 30, 1890, was 85,106,670 gallons, or more than 4.6 millions less than the quantity therein June 30, 1890, the quantity in warehouse September 30, 1891, was 104,810,892 gallons, or more than 8.1 millions less than the quantity so held June 30, 1891. It is noted also that this increased reduction is due to decrease in production during July, August, and September, 1891, rather than to increased tax-paid withdrawals, the quantity withdrawn tax-paid during these three months being nearly 1,000,000 gallons less than the quantity so withdrawn during July, August, and September, 1890.

## DISTILLED SPIRITS IN THE UNITED STATES OCTOBER 1, 1891.

The quantity of distilled spirits in the United States, except what may be in customs bonded warehouses, on the 1st day of October, 1891, was 152,945,773 gallons, this quantity being distributed as follows:

	<i>Gallons.</i>
In distillery and special bonded warehouses.....	106,539,498
In hands of wholesale liquor dealers.....	14,406,275
In hands of retail liquor dealers.....	32,000,000
<b>Total.....</b>	<b>152,945,773</b>

In making the above computation the average stock of each retail liquor dealer in the United States is estimated at 150 gallons.

## FORTIFICATION OF WINES WITH GRAPE BRANDY FREE OF TAX.

Under the provisions of sections 42 to 49, inclusive, of the act entitled "An act to reduce revenue and equalize duties on imports, and for other purposes," approved October 1, 1890, provision is made for the fortification with grape brandy, free of tax, of pure sweet wine, and of wine

intended for exportation. No limitations are prescribed as to the character of the wines intended for exportation, but certain limitations are specified as to the pure sweet wine evidently designed to avoid the use of the brandy in fortifying wines other than pure sweet wines. The limitations are those requiring that the fortification be done on the winery where the grapes are crushed and the grape juice is expressed and fermented; that there must be no additions to the natural wine of any other substance, and that the addition of the brandy shall be for the preservation of the saccharine matter contained therein. The law also contains limitations to the effect that the wine to be fortified shall not contain less than 4 per cent. of sugar; that the wine spirits added shall not introduce alcohol to exceed 14 per cent., and that the wine shall not contain more than 24 per cent. of alcohol, these percentages of alcohol being computed by volume and on the volumes of the wine after fortification.

The law limits the use of wine spirits or brandy to the months of August to April, inclusive; allows the wine producer who is also a distiller to use the grape brandy produced by him to fortify his wine, and authorizes the withdrawal of grape brandy from special bonded warehouse to fortify wine.

Authority is given to the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, to prescribe bonds, stamps, seals, and necessary regulations.

As the law could not take effect until the regulations were prescribed, and was passed in the midst of the wine season, it was found necessary to adopt certain existing blank forms and stamps to be used until the new forms and stamps could be prepared. It was also found necessary to adopt a method of determining the alcoholic strength of the wine by the use of Ballings's saccharometer, as it was impossible at such short notice to secure and test the needed distilling apparatus, including hydrometers.

The regulations were issued during the month in which the law was passed, and required a seal to be affixed over the bung of each cask of fortified wine.

The quantity of grape brandy used in fortifying wines under the act of October 1, 1890, was 193,557 tax gallons, all but 2,128 gallons being derived directly from distilleries. The kinds of wine fortified were port, angelica, muscat, sherry, malaga, and tokay, the quantity of fortified wine produced being 1,083,274 gallons.

The quantity of brandy used and of each kind of wine fortified up to April 30, 1891, in each district, is shown in the following table:

WINES FORTIFIED.

Kinds.	First California.		Fourth California.	
	Wine gallons before fortification.	Wine gallons after fortification.	Wine gallons before fortification.	Wine gallons after fortification.
Angelica .....	119,649	140,590½	34,942½	41,618
Malaga .....			2,556	3,248
Muscat .....	82,855	95,147½	9,698	11,774
Port .....	402,254	443,128½	192,017½	220,539
Sherry .....	106,234½	119,208½	4,837	5,629
Tokay .....	1,265	1,491	737	900
Total .....	712,257½	799,566	244,788	283,708
Add total First California to total Fourth California .....			712,257½	799,566
Grand total .....			957,045½	1,083,274

## GRAPE BRANDY USED.

	Tax gallons.
First California .....	132,255
Fourth California .....	61,302
Total .....	193,557

At the close of the season the regulations governing the fortification of wines were revised so as to embody tables made and decisions rendered from time to time, as necessity required.

The revised regulations also removed the obligation to affix seals, substituting a fortifying room, to be under lock and seal, as a simpler safeguard. These regulations are in force during the present wine season, which commenced August 1, 1891.

The quantity of wine fortified during the months of August and September, 1891, is as follows:

## FIRST CALIFORNIA.

	Gallons.
August:	
Port .....	13,296
September:	
Port .....	387,348
Angelica .....	36,673½
Sherry .....	24,725½
Total .....	462,043

## FOURTH CALIFORNIA.

September:	
Port .....	21,244
Angelica .....	6,499
Muscatel .....	4,850
Total .....	32,593

## EXPORTATION OF MANUFACTURED TOBACCO AND SNUFF IN BOND.

The subjoined table shows, as removed for export and unaccounted for July 1, 1890, and June 30, 1891, the quantity in pounds of manufactured tobacco and snuff which had been removed for exportation in bond, and concerning which the proof of exportation required by law had not been furnished prior to the dates therein:

	Pounds.	Pounds.
1. Removed and unaccounted for July 1, 1890:		
Tobacco at 8 cents tax removed under exportation bonds .....		861,463½
2. Tobacco at 8 cents removed during year ended June 30, 1891 .....	6,647,140½	
Tobacco at 6 cents removed during year ended June 30, 1891 .....	6,207,851	
		12,854,991½
Total .....		13,716,454½
3. Exported and accounted for during the year:		
Tobacco at 8 cents under exportation bonds .....	7,496,871½	
Tobacco at 6 cents under exportation bonds .....	5,450,604½	
		12,947,476½
4. Tax paid on deficiencies during the year:		
Tobacco at 8 cents tax .....	3,687½	
Tobacco at 6 cents tax .....	1,900	
		5,587½
Total .....		12,953,063½



	Pounds.	Pounds.
5. Remaining unaccounted for at the close of fiscal year ended June 30, 1891:		
Tobacco at 8 cents tax .....	8, 044 $\frac{3}{4}$	
Tobacco at 6 cents tax .....	755, 346 $\frac{3}{4}$	
		763, 391
Total .....		13, 716, 454 $\frac{3}{4}$

EXPORTATION OF CIGARS AND CIGARETTES IN BOND DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Cigars and cigarettes.	Cigars at \$3 per 1,000.	Cigarettes at 50 cents per 1,000.
1. Removed and unaccounted for July 1, 1890 .....	550, 175	14, 550, 000
2. Removed during the year ended June 30, 1891 .....	3, 209, 484	294, 534, 250
Total .....	3, 759, 659	309, 084, 250
3. Exported and accounted for during the year ended June 30, 1891 .....	3, 498, 559	298, 139, 750
4. Remaining unaccounted for at the close of the fiscal year ended June 30, 1891 .....	261, 100	10, 944, 500
Total .....	3, 759, 659	309, 084, 250

It appears upon comparing the figures in the foregoing tables with similar tables published in my report for the fiscal year ended June 30, 1890, that there was an increase in the exportations of 1891 over those of 1890, as to tobacco and cigarettes, and a decrease as to cigars, as follows:

	Increase.	Decrease.
Tobacco..... pounds..	4, 288 $\frac{3}{4}$	
Cigars..... number..		40, 966
Cigarettes..... do.....	35, 224, 200	

Neither the increase as to tobacco nor the decrease as to cigars is very great, but the increase as to cigarettes is remarkable and brings the quantity exported during the year ended June 30, 1891, up to nearly 300,000,000. The business of exporting cigarettes has grown during the past ten years as follows:

NUMBER DURING FISCAL YEAR ENDED JUNE 30—

1882..... 64, 001, 500	1886..... 134, 311, 180	1890..... 259, 310, 050
1883..... 68, 413, 560	1887..... 139, 935, 300	1891..... 294, 534, 250
1884..... 86, 243, 485	1888..... 180, 769, 800	
1885..... 104, 811, 420	1889..... 246, 679, 750	
* * * * *		

WITHDRAWAL OF DISTILLED SPIRITS FROM DISTILLERY WAREHOUSES, FREE OF TAX, FOR USE IN THE MANUFACTURE OF SUGAR FROM SORGHUM.

By the act of Congress making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1892, approved March 3, 1891, provision is made for the withdrawal of distilled spirits from distillery warehouses, free of tax, to be used solely in the manufacture of sugar from sorghum on the manufacturer's premises.

Regulations pursuant to said act have been issued, but no withdrawal of spirits for the purpose named was made or applied for during the fiscal year 1891.

STATEMENT OF FERMENTED LIQUOR REMOVED FROM BREWERIES IN BOND, FREE OF TAX, FROM JANUARY 1, 1891,\* TO JUNE 30, 1891, UNDER THE ACT OF JUNE 18, 1890.

	Gallons.
Removed for direct exportation .....	107,620 $\frac{1}{2}$
Removed in original packages to be bottled for export.....	432,211 $\frac{3}{4}$
Removed by pipe line to be bottled for export.....	49,693
Excess reported by bottlers .....	= 1,720 $\frac{3}{4}$
Total.....	<u>591,245<math>\frac{1}{2}</math></u>
Exported in original packages, proofs received .....	100,490 $\frac{1}{2}$
Exported in bottles, proofs received.....	347,971
Removed to bottling establishments, unaccounted for, tax paid.....	231
Excess reported by bottlers .....	8,891 $\frac{1}{2}$
Removed for export, unaccounted for June 30, 1891.....	133,661
Total.....	<u>591,245<math>\frac{1}{2}</math></u>

### OLEOMARGARINE.

The following statements, showing operations under the act of August 2, 1886, defining butter and imposing a tax upon and regulating the manufacture, sale, importation, and exportation of oleomargarine, comprise—

First. A summary of operations at oleomargarine manufactories during the fiscal year ended June 30, 1891; also a summary of operations during the past two fiscal years, and by months covering the period from November 1, 1886, to June 30, 1891; also a statement of the quantity of oleomargarine in the United States June 30, 1891, in the hands of manufacturers and wholesale dealers.

Second. A statement of the receipts from all classes of taxes imposed by the oleomargarine law for the year ended June 30, 1891.

Third. A statement by States and Territories and in the aggregate of all persons who paid taxes as manufacturers of and dealers in oleomargarine during the 14 months ended June 30, 1891; also in aggregate of all persons who paid oleomargarine special taxes for the special-tax year ended April 30, 1890.

Fourth. A statement as to the location of oleomargarine manufactories and of wholesale dealers in oleomargarine in April, 1890, and April, 1891, respectively.

Fifth. A statement as to the location of oleomargarine manufactories and of wholesale dealers in oleomargarine in June, 1891.

Sixth. A statement relative to examinations made by collectors and deputy collectors with internal-revenue microscopes during the year.

Seventh. A statement relative to laws of States and Territories concerning oleomargarine.

It appears from the subjoined tables that the average monthly production of oleomargarine under the operations of the law has been as follows:

	Pounds.
During the eight months ended June 30, 1887 .....	2,711,828
During the fiscal year ended June 30, 1888.....	2,860,460
During the fiscal year ended June 30, 1889.....	2,972,002
During the fiscal year ended June 30, 1890.....	2,693,669
During the fiscal year ended June 30, 1891.....	<u>3,699,367</u>

\* Date when act went into effect.

It also appears that the average monthly quantity withdrawn from factories on payment of the tax was as follows:

	Pounds.
During the eight months ended June 30, 1887 .....	2, 592, 946
During the fiscal year ended June 30, 1888.....	2, 707, 430
During the fiscal year ended June 30, 1889.....	2, 821, 970
During the fiscal year ended June 30, 1890.....	2, 566, 494
During the fiscal year ended June 30, 1891.....	3, 601, 292

The average quantity withdrawn monthly for exportation during the same time is shown to have been as follows:

	Pounds.
During the eight months ended June 30, 1887 .....	90, 566
During the fiscal year ended June 30, 1888.....	140, 516
During the fiscal year ended June 30, 1889.....	145, 746
During the fiscal year ended June 30, 1890.....	134, 866
During the fiscal year ended June 30, 1891.....	102, 426

These figures show an increase from year to year in the production both for consumption at home and abroad, from November 1, 1886, the date the law went into effect, until June 30, 1889; a decrease during the year ended June 30, 1890; and during the year ended June 30, 1891, an increase of production over any former year, but a decrease for exportation.

In the fiscal years 1887 and 1888 the largest production month was March; in the fiscal year 1889, December; in the fiscal year 1890, October; while the greatest production during the fiscal year ended June 30, 1891, occurred in March, the quantity produced during these months being as follows:

	Pounds.
In March, 1887 .....	3, 568, 254
In March, 1888.....	3, 940, 727
In December, 1888.....	4, 181, 317
In October, 1889.....	4, 072, 333
In March, 1891.....	6, 723, 224

The months in which the production fell below 2,000,000 pounds were as follows:

During the fiscal year ended June 30, 1887:	
May, 1887, produced.....	1, 885, 027
June, 1887, produced.....	1, 375, 423
During the fiscal year ended June 30, 1888:	
July, 1887, produced.....	1, 208, 638
During the fiscal year ended June 30, 1889:	
June, 1889, produced.....	1, 575, 362
During the fiscal year ended June 30, 1890:	
July, 1889, produced.....	1, 404, 749
August, 1889, produced.....	1, 975, 773
May, 1890, produced.....	1, 864, 746
June, 1890, produced.....	1, 364, 826
During the fiscal year ended June 30, 1891:	
July, 1890, produced.....	4, 723, 966
June, 1891, produced.....	1, 988, 633

There was an increase in the number of persons engaged in the sale of oleomargarine during the fiscal year ended June 30, 1891, as well as an increase in the production of the article.

The following table shows the quantity of oleomargarine, in pounds, at two cents tax, produced at manufactories during the fiscal year ended

June 30, 1891, the quantity withdrawn therefrom during the year, and the stock of oleomargarine remaining in factories June 30, 1891:

SUMMARY OF OPERATIONS AT OLEOMARGARINE MANUFACTORIES DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

	Pounds.	Pounds.
Stock on hand July 1, 1890 .....	263, 398	
Removed for export and remaining unaccounted for July 1, 1890 .....	238, 592	
		501, 990
Produced during the year .....		44, 392, 409
		<u>44, 894, 399</u>
Oleomargarine withdrawn from factories tax-paid .....	43, 215, 512	
Oleomargarine lost or destroyed in manufactories .....	4, 451	
Withdrawn from manufactories for export and accounted for by clearance certificates filed .....	1, 356, 137	
Withdrawn from manufactories for export and accounted for by payment of tax on account of certificates not filed .....	10, 860	
		44, 586, 960
Removed for export not accounted for June 30, 1891 .....	100, 711	
Remaining in factories June 30, 1891 .....	206, 728	
		307, 439
		<u>44, 894, 399</u>

OPERATIONS IN OLEOMARGARINE DURING THE LAST TWO FISCAL YEARS.

The following statement by districts shows the quantity, in pounds, of oleomargarine produced at manufactories, the quantity withdrawn therefrom tax-paid and for export, and the quantity lost or destroyed at manufactories during the two fiscal years ended June 30, 1890, and June 30, 1891, respectively; also the stock remaining on hand at the close of each year:

Districts.	From July 1, 1889, to June 30, 1890.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1890.
Colorado .....	189, 371	193, 711			2, 898
Connecticut .....	4, 764, 581	4, 715, 919	47, 556		81, 043
First Illinois .....	21, 366, 145	20, 642, 678	699, 982	1, 084	108, 968
Sixth Indiana .....	100, 575	202, 813		4, 973	
Kansas .....	2, 423, 554	2, 423, 409		3, 692	9, 053
Third Massachusetts .....	193, 586	176, 026	26, 454		13, 365
First Missouri .....	10, 769	10, 769			
Sixth Missouri .....	135, 768	133, 992			1, 776
Eleventh Ohio .....	260, 418	259, 456			1, 147
Eighteenth Ohio .....	1, 796, 598	1, 793, 552			6, 200
First Pennsylvania .....	1, 076, 667	240, 610	844, 405		38, 948
	<u>32, 324, 032</u>	<u>30, 797, 935</u>	<u>1, 618, 397</u>	<u>9, 699</u>	<u>263, 398</u>

<sup>a</sup> Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

<sup>b</sup> Including the Indian Territory and the Territory of Oklahoma. But no oleomargarine was manufactured in either of these Territories.

Districts.	From July 1, 1890, to June 30, 1891.				
	Produced.	Withdrawn tax-paid.	Withdrawn for export.	Lost or destroyed.	Remaining in factory June 30, 1891.
Colorado .....	289,603	284,808			7,693
Connecticut .....	5,092,308	5,047,041	126,310		
First Illinois .....	30,924,436	30,307,944	555,350	3,412	166,698
Sixth Indiana .....					
Kansas <i>b</i> .....	3,928,388	3,906,848	20,838		9,755
Third Massachusetts .....	198,176	182,771	28,770		
First Missouri .....					
Sixth Missouri .....	777,350	769,579		1,039	8,508
Nebraska .....	49,577	49,309			268
Eleventh Ohio .....	404,760	405,907			
Eighteenth Ohio .....	2,078,051	2,084,155			96
First Pennsylvania .....	649,760	177,150	497,848		13,710
	44,392,409	43,215,512	1,229,116	4,451	206,728

*a* Including the State of Rhode Island. No oleomargarine was manufactured in the State of Connecticut.

*b* Including the Indian Territory and the Territory of Oklahoma. But no oleomargarine was manufactured in either of these Territories.

\* \* \* \* \*

STATEMENT, BY STATES AND TERRITORIES, SHOWING NUMBER OF PERSONS PAYING SPECIAL TAXES AS MANUFACTURERS OF AND DEALERS IN OLEOMARGARINE, DURING THE FOURTEEN MONTHS ENDED JUNE 30, 1891.

[For notes to the references in this statement see page 6.]

States and Territories as constituted July 1, 1887, for the collection of internal revenue.	Manufac- turers of oleomarga- rine.	Wholesale dealers in oleomarga- rine.	Retail dealers in oleomarga- rine.	Total.
Alabama .....		4	68	72
Arkansas .....		1	32	33
California ( <i>a</i> ) .....		2	8	10
Colorado ( <i>b</i> ) .....	1		10	11
Connecticut ( <i>c</i> ) .....	4	9	437	450
Florida .....		4	40	44
Georgia .....		4	38	42
Illinois .....	6	14	962	982
Indiana .....		5	113	118
Iowa .....			11	11
Kansas ( <i>d</i> ) .....	1		194	195
Kentucky .....		5	206	211
Louisiana ( <i>e</i> ) .....		3	53	56
Maryland ( <i>f</i> ) .....		1	45	46
Massachusetts .....	1	34	451	486
Michigan .....		16	330	346
Minnesota .....		1		1
Missouri .....	1	17	627	645
Montana ( <i>g</i> ) .....		20	52	72
Nebraska ( <i>h</i> ) .....	1	3	36	40
New Hampshire ( <i>i</i> ) .....			31	31
New Jersey .....		5	92	97
New Mexico ( <i>k</i> ) .....			4	4
New York .....		1	4	5
North Carolina .....			12	12
Ohio .....	2	10	485	497
Oregon ( <i>l</i> ) .....		15	73	88
Pennsylvania .....	2	59	1,100	1,161
South Carolina .....				
Tennessee .....		7	127	134
Texas .....		7	49	56
Virginia .....		2	54	56
West Virginia .....		3	96	99
Wisconsin .....		3	74	77
Total for the 14 months ended June 30, 1891 .....	19	255	5,914	6,188
Total for the 12 months ended April 30, 1890 .....	22	179	3,529	3,730

\* \* \* \* \*

Each special-tax year has heretofore ended April 30. By act of Congress, approved October 1, 1890, each special-tax year was thereafter to commence July 1, and end June 30, following; in other words, the special-tax year was from and after July 1, 1891, to conform to the fiscal year. Hence the months of May and June in the year 1891, only, belong to no regular special-tax year, and by the act referred to they were constituted a special-tax *period*. The following table is designed to show the situation with regard to the number and location of manufacturers and-wholesale dealers in the closing month of that period.

\* \* \* \* \*

FIELD SERVICE WITH THE INTERNAL-REVENUE MICROSCOPE.

During the year not only was the practice continued by deputy collectors of canvassing the districts with internal-revenue microscopes for the purpose of examining specimens of products exposed for sale as butter, with a view to ascertain whether the substances were really oleomargarine, but an extensive special canvass of this nature was made, induced by the belief of this office that there was more oleomargarine on the market not marked, branded, and stamped as required by law, than had been previously supposed. Although the extent of the work in certain districts fell somewhat short of the expectations of this office, the result on the whole was rather satisfactory. The per cent. of products discovered not marked, branded, and stamped, as required by law, was about eight in every thousand samples examined. This being nearly double the per cent. of last year is confirmatory of the belief above alluded to and fairly illustrative of the improved efficiency in the field service of the use of the microscope. The experience of this office, however, is that there is not so much evasion of the payment of the pound tax on oleomargarine as of the payment of special tax of dealers in the product.

The following table of production and total receipts from all oleomargarine sources for each fiscal year since November 1, 1886, the date the oleomargarine law took effect, is interesting as showing the extent of operations in the country:

	Produced.	Received.
	<i>Pounds.</i>	
On hand November 1, 1886 .....	181,090	
During the fiscal year ended June 30, 1887 (from November 1, 1886) .....	21,513,537	\$723,948.04
During the fiscal year ended June 30, 1888 .....	34,325,527	864,139.88
During the fiscal year ended June 30, 1889 .....	35,664,026	894,247.91
During the fiscal year ended June 30, 1890 .....	32,324,032	786,291.72
During the fiscal year ended June 30, 1891 .....	44,392,409	1,077,924.14
Total .....	168,400,621	4,346,551.69

It will be seen that the production for the fiscal year, for which this report is submitted, is the largest in the history of oleomargarine operations, exceeding the largest previous production by 8,728,383 pounds; and in receipts exceeding the greatest previous record by \$183,676.23. The increase in production over last year was 12,068,377 pounds; in receipts, \$291,632.42.

STATE AND TERRITORIAL LAWS RELATIVE TO OLEOMARGARINE.

In last year's report there was published a brief summary of the laws of States and Territories that were in force June 17, 1890 (the date of

request of this office for information upon the subject). Through failure to receive advice from Delaware, Georgia, Indiana, Louisiana, Mississippi, South Carolina, Texas, and Washington the summaries of the oleomargarine laws of these States, or remarks concerning the subject, were based upon information received up to and including November, 1888. Information has since been received from the States just named, also from all other States and Territories where changes in the laws have been made since June 17, 1890, which enables this office to make its summary (herewith presented) complete up to the close of the fiscal year for which this report is submitted, namely, June 30, 1891:

*Alabama.*—No change in the law as summarized in last year's report.

*Arizona.*—No change.

*Arkansas.*—No legislation.

*California.*—No change.

*Colorado.*—No change.

*Connecticut.*—No change.

*Delaware.*—No change.

*Florida.*—No change.

*Georgia.*—An act approved September 21, 1883, prohibits the sale of oleomargarine, except under its true name conspicuously branded upon the package, and also unless the person offering to purchase the article is first informed that it is oleomargarine. In hotels, inns, restaurants, or houses of public entertainment serving oleomargarine, placards must be posted in the dining rooms, and also in the private rooms of the guests, bearing the following words: "This house uses oleomargarine." These words must also appear upon the bills of fare.

*Idaho.*—No change.

*Illinois.*—No change.

*Indiana.*—No change.

*Iowa.*—No change.

*Kansas.*—No change.

*Kentucky.*—No legislation.

*Louisiana.*—No change.

*Maine.*—No change.

*Maryland.*—No change.

*Massachusetts.*—Section 1, of an act approved March 10, 1891, to take effect the 1st day of September, 1891, reads as follows:

No person, by himself, or his agents, or servants, shall render, or manufacture, sell, or offer for sale, expose for sale, or have in his possession with intent to sell, any article, product, or compound made wholly or partly out of any fat, oil, or oleaginous substance or compound, thereof, not produced from unadulterated milk or cream from the same, which shall be in imitation of yellow butter produced from pure unadulterated milk or cream of the same: *Provided*, That nothing in this act shall be construed to prohibit the manufacture or sale of oleomargarine in a separate and distinct form, and in such manner as will advise the consumer of its real character, free from coloration or ingredient that causes it to look like butter.

An act approved June 11, 1891, to take effect September 1, 1891, imposes penalties upon whoever sells or offers for sale to any person who asks, sends, or inquires for butter, any oleomargarine, butterine, or any substance made in imitation of pure butter.

Section 3 requires a placard bearing the words "Oleomargarine sold here," or "Butter sold here," to be posted in every dwelling, store, office, or public mart where oleomargarine is offered for sale.

Under section 5 it is required where oleomargarine or butterine is served in hotels, restaurants, or any lunch counter, guests or patrons thereof should be notified of the fact.

*Michigan.*—The law of this State appears to have been supplemented as follows: An act approved April 29, 1891, prohibits the use of oleo-margarine, butterine, or any other substitute for butter in any of the public institutions of the State.

*Minnesota.*—An act of April 21, 1891, to take effect from date of its passage, provides against the sale, or having in possession with intent to sell, any butter substitute that is of any other color than bright pink.

*Mississippi.*—No change.

*Missouri.*—No change.

*Montana.*—No change.

*Nebraska.*—No change.

*Nevada.*—No change.

*New Hampshire.*—Penalty changed from \$50 to discretion of court and not to exceed \$100. Office not informed as to date of this act.

*New Jersey.*—No change.

*New Mexico.*—No change.

*New York.*—Section 1, chapter 140, of an act approved April 7, 1891, amends section 27 of chapter 183 of the laws of 1885, as added thereto by section 1 of chapter 583 of the laws of 1887, to read as follows:

SECTION 27. No keeper or proprietor of any bakery, hotel, tavern, boarding house, restaurant, saloon, lunch counter, or place of public entertainment, or of any place where any person or persons, in the employ of the keeper or proprietor thereof, is furnished with board, either without charge or as compensation wholly or in part for his services, or any person having charge thereof or employed thereat, shall keep, use, or serve therein, either as food for their guests, boarders, patrons, or customers, or for cooking purposes, any article made in violation of the provision of section seven of this act, as amended by chapter five hundred and seventy-seven of the laws of eighteen hundred and eighty-six. This section shall not be so construed as to require evidence of a willful or intentional violation thereof. Whoever violates the provisions of this section shall be guilty of a misdemeanor and punished by a fine of not less than fifty dollars nor more than two hundred dollars, or not less than ten days' or more than thirty days' imprisonment for the first offense and by imprisonment for one year for each subsequent offense.

SECTION 2. This act shall take effect immediately.

*North Carolina.*—There has been no legislation on the subject of oleo-margarine.

*North Dakota.*—No change.

*Ohio.*—No change.

*Oklahoma.*—There has been no legislation on the subject of oleo-margarine.

*Oregon.*—No change.

*Pennsylvania.*—No change.

*Rhode Island.*—No change.

*South Carolina.*—No change.

*South Dakota.*—This office is still unable to furnish satisfactory information respecting the law of this State.

*Tennessee.*—No law.

*Texas.*—No change.

*Utah.*—No legislation.

*Vermont.*—By an act approved and in effect November 13, 1890, it is prohibited to sell, expose for sale, or have in possession with intent to sell, any article or compound "made in imitation of butter, and not wholly made from milk or cream and that is of any other color than pink."

*Virginia.*—No change.

Number 71 of the acts of 1886 hereby repealed.



*Washington.*—Section 2 of an act approved January 20, 1890, reads as follows:

No person or persons shall sell, supply, or offer for sale or exchange any oleaginous substance, or any compound of the same, other than that produced from wholesome and unadulterated milk or cream of the same, unless the said oleaginous substance and the package containing the same shall be marked so as to plainly establish its true character and distinguish it from pure and genuine dairy products; and in any public dining or eating room where imitation dairy product or products are commonly and knowingly used as an article of food, the bill of fare used in such dining or eating room shall state the fact in the same sized type as is used in printing the body of said bill of fare; or if no bill of fare is used, then in a conspicuous place of said dining or eating room, easily seen by any one entering said room, shall be posted a notice stating the name or names of such imitation dairy products: *Provided*, That the addition of harmless coloring matter to any product manufactured from pure unadulterated milk, or the cream thereof, shall not come within the provisions of this act; *Provided further*, That milk drawn from cows within fifteen (15) days before and five (5) days after parturition shall be construed to be unclean, impure, and unwholesome.

*West Virginia.*—Section 1 of an act passed February 11, and approved February 16, 1891, reads as follows:

That from and after the passage of this act it shall be unlawful for any manufacturer or vender of oleomargarine, artificial or adulterated butter, to manufacture or offer for sale within the limits of this State, any oleomargarine, artificial or adulterated butter, whether the same be manufactured within or without the State, unless the same shall be colored pink.

*Wisconsin.*—An act approved April 6, 1891, to take effect April 11, 1891, date of publication, prohibits the sale of any article having the semblance of butter, which substance is not made wholly from pure milk or cream, salt and harmless coloring matter, except under its true name, to be durably painted, stamped, stenciled, or marked in bold-faced capital letters not less than five-line pica in size upon the packages. With any quantity sold less than the original package there must be delivered with each such quantity a label bearing the true name of the substance.

Section 7 provides that no butter not made wholly and directly from pure milk or cream, salt and harmless coloring matter, shall be used in any of the charitable or penal institutions of the State.

*Wyoming.*—No legislation.

## BOUNTY ON SUGAR.

The act of October 1, 1890 (26 Stat., 567), entitled "An act to reduce the revenue and equalize duties on imports, and for other purposes," provides—

That on and after July first, eighteen hundred and ninety-one, and until July first, nineteen hundred and five, there shall be paid, from any moneys in the Treasury not otherwise appropriated, under the provisions of section three thousand six hundred and eighty-nine of the Revised Statutes, to the producer of sugar testing not less than ninety degrees by the polariscope, from beets, sorghum, or sugar cane grown within the United States, or from maple sap produced within the United States, a bounty of two cents per pound; and upon such sugar testing less than ninety degrees by the polariscope, and not less than eighty degrees, a bounty of one and three-fourths cents per pound, under such rules and regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall prescribe.

Congress at the last session made the appropriation necessary to carry out the law according to the recommendations made by this office, based upon the best data obtainable.

The act making appropriations for the legislative, executive, and ju

dicial expenses of the Government for the fiscal year ending June 30, 1892, and for other purposes (act of March 3, 1891), authorized the Commissioner to employ not to exceed 12 inspectors, at a salary not exceeding \$5 per day and necessary expenses, whose duty it should be to inspect sugar upon which a bounty is required to be paid, to aid in ascertaining the amount of bounty due thereon, and to perform such other duties as may be required by the Commissioner of Internal Revenue; and the sum of \$36,000 was appropriated for that purpose.

An increase of \$165,000 was made in the same act in the appropriations for the salaries and expenses of collectors of internal revenue, deputy collectors and clerks over the estimated amount necessary for collecting internal revenue, for the purpose of carrying out the provisions of the law relative to the bounty.

The clerical force in this office was also increased as follows:

1 head of division, at a salary of.....	\$2, 250	1 clerk, at a salary of.....	\$1, 000
1 clerk, at a salary of.....	1, 800	1 clerk, at a salary of.....	900
1 clerk, at a salary of.....	1, 600	1 messenger, at a salary of.....	840
1 clerk, at a salary of.....	1, 400		
1 clerk, at a salary of.....	1, 200	Total .....	10, 990

The total additional appropriation made for the fiscal year ending June 30, 1892, on account of sugar bounty was, therefore, \$211,990.

The act making appropriations to supply deficiencies in the appropriation for the fiscal year ending June 30, 1891, and prior years (act of March 3, 1891), also appropriated \$5,000, or so much thereof as may be necessary, for expenses incident to carrying out the provisions of the act of October 1, 1890, relative to the bounty on sugar.

Of this appropriation, the sum of \$4,948.67 has been expended—most of it for polariscopes, chemical supplies, and fitting up laboratories.

The sum expended for weighing and sampling instruments, polariscopes, supplies for laboratories, etc., will not be an annual expense except as far as may be necessary to furnish new instruments or apparatus to replace those injured or worn out.

It should be borne in mind that the Government is obliged to have all the sugar weighed by Government weighers, and to throw all the safeguards and checks around the payment of a bounty of \$10,000,000 requires the same system that is necessary in the collection of a like amount of taxes.

The same oversight is to be taken of factories where sugar is produced upon which bounty is to be claimed, as is taken in the case of tobacco factories, oleomargarine factories, etc., where revenue is collected.

The bounty will be paid from the Treasury to the individual through the same general channel and surrounded by the same checks as where money is collected from individuals and paid into the Treasury.

#### WHEN THE ACT TOOK EFFECT.

The first question that arose in making arrangements for carrying out the law was as to the time when the provisions of the act relative to bounty went into effect.

The act itself stated that the provisions thereof, relative to the payment of the bounty, should take effect on the 1st day of April, 1891.

The question was submitted to the Attorney-General whether the bounty was payable on maple sugar made on and after April 1, 1891, and before July 1, 1891. It was decided that it was not intended by Congress to make the bounty payable on sugar produced prior to July 1, 1891.

\* \* \* \* \*

## WHO ARE SUGAR-PRODUCERS.

If a planter or farmer sells the cane which he has raised, or the sirup which he has produced, at any period before the manufacture of sugar is completed, he will have no right to the bounty on the completed product. The party purchasing such cane or sirup and making the sugar will be entitled to the bounty upon compliance with the requirements of the regulations.

If, however, the planter or farmer takes his cane or sirup to a sugar factory and has it made into sugar for his own account, retaining ownership and paying to the factory a toll for the manufacture, he is then the sugar-producer and entitled to the bounty.

The central factories which work sirup into sugar, on contract for other parties who produce the sirup and retain ownership, are treated and considered as a part of the sugar factory of the licensed sugar-producer and are subject to the same rules and regulations in regard to notices, books, etc.

## SUGAR FROM SUGAR CANE.

The following is the number of persons intending to manufacture sugar from sugar cane during the present fiscal year, under the provisions of the bounty act, and the estimated amount of sugar which they propose to produce, as stated in their applications:

Collection district.	Number of producers.	Estimated production. (Pounds.)
Louisiana.....	700	553, 711, 380
Florida.....	15	3, 588, 500
Texas.....	15	14, 807, 000
Total.....	730	572, 106, 880

Applications disallowed and licenses surrendered, 3.

## ACREAGE.

The following is the acreage of sugar cane under cultivation in the United States, as reported by applicants for license:

## LOUISIANA.

Number of acres cultivated by applicants.....	194, 975
Number of acres to be purchased by applicants.....	50, 806
Total acreage reported.....	245, 781
Acres of plant cane.....	108, 225
Acres of stubble cane.....	114, 778
Number of acres not classified.....	22, 778
Total.....	245, 781
Acres to be reserved for seed.....	32, 456
Acres to be utilized for sugar production.....	213, 325

## MISSISSIPPI.

Number of acres cultivated (one applicant):	
Plant cane.....	15
Stubble cane.....	5
Total.....	20
Nothing to be reserved for seed.	

## REPORT ON THE FINANCES.

## TEXAS.

## Number of acres cultivated by applicants:

Plant cane.....	2,421
Stubble cane.....	4,450
Total.....	6,871
Acres to be reserved for seed.....	1,102
Acres to be utilized for sugar production.....	5,769

## FLORIDA.

## Number of acres cultivated and purchased by applicants:

Plant cultivated.....	505½
Purchased.....	16
Stubble cultivated.....	521½
Total.....	995½
Acres to be reserved for seed.....	139½
Acres to be utilized for sugar production.....	855½

## SUMMARY.

Total acreage under cultivation in the United States as reported.....	253,667½
Acreage to be reserved for seed.....	33,697½
Net acreage for sugar production.....	219,969½

## SUGAR FROM BEETS.

The following is a list of producers of sugar from beets who have made application for license, with the number of acres of beets planted and the amount of sugar proposed to be produced as stated in their applications:

## UTAH.

Producer.	Location.	Acres planted.	Estimated production. (Pounds.)
Utah Sugar Co.....	Salt Lake City.....	2,000	7,200,000

## CALIFORNIA.

Alameda Sugar Co.....	Alvarado.....	1,000	3,000,000
Western Beet Sugar Co.....	Watsonville.....	2,500	8,000,000
Chino Valley Beet Sugar Co.....	Chino.....	2,500	5,000,000

## NEBRASKA.

Oxnard Beet Sugar Co.....	Grand Island.....	2,500	3,000,000
Norfolk Beet Sugar Co.....	Norfolk.....	2,200	3,000,000

## VIRGINIA.

O. K. Lapham & Co*.....	Staunton.....	20	10,000
-------------------------	---------------	----	--------

\* License issued, but party afterward decided to make no sugar for bounty.

## PENNSYLVANIA.

Producer.	Location.	Acres planted.	Estimated production. (Pounds.)
William W. Mills *.....	Ariel, Wayne County .....	24	(†)
Total .....	.....	12, 744	29, 210, 000

\* No license issued at date of this report.

† Not stated.

The beet-sugar industry in the continental countries of Europe has grown within recent years to great dimensions, so that now the production of beet sugar in the world exceeds that of cane. The improved methods of manufacture and the protective system established in those countries and the payment of bounties to beet-sugar manufacturers on exporting their product have produced this result.

The bounty granted to the manufacturers of sugar under the act of October 1, 1890, the admission free of duty of beet-sugar machinery until July 1, 1892, and the encouragement given by the Department of Agriculture in the experiments for the benefit of farmers, and the aid given by different States will doubtless have the effect of stimulating the industry in this country.

In 1887 we produced in this country from the sugar beet 600,000 pounds of sugar, in 1888 about 4,000,000 pounds, in 1889 about 6,000,000 pounds. In 1890 three factories in this country (two in California and one in Nebraska) produced about 8,000,000 pounds. Three additional factories have been established during the past year, and it is estimated that their production this year will be about 25,000,000 pounds.

## SUGAR FROM SORGHUM.

The following is a list of producers of sugar from sorghum cane who have made application for license, with the number of acres planted and estimated production as given in their applications:

## KANSAS.

Producer.	Location.	Acres planted.	Estimated production. (Pounds.)
Pape & Hansford.....	North Topeka .....	1, 300	1, 000, 000
The Parkinson Sugar Co .....	Fort Scott .....	1, 200	1, 000, 000
The Medicine Lodge Sugar Works and Refining Co. ....	Medicine Lodge.....	2, 434	500, 000

## MISSOURI (First District).

Henry Kochs*.....	Ladonia .....	26	.....
-------------------	---------------	----	-------

## MINNESOTA.

Seth H. Kenney .....	Morristown.....	32	.....
----------------------	-----------------	----	-------

## MICHIGAN (First District).

Daniel Root *.....	Hudson.....	15	.....
Total.....	.....	5, 007	2, 500, 000

\* License issued but party proposes to make no sugar for bounty.

Sugar is obtained from sorghum by the same method as from the sugar cane. Its cultivation in this country for sugar-making purposes has been limited.

The quantity of sugar made last year by the applicants for license in Kansas, in which State most of it is made, was 1,132,044 pounds.

The act of March 3, 1891, making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1892, contains the following provision:

That any manufacturer of sugar from sorghum may remove from distillery warehouses to factories used solely for the manufacture of such sugar from sorghum, distilled spirits in bond free of tax, to be used solely in such manufacture of sugar from sorghum; that all distilled spirits removed as herein authorized shall be of an alcoholic strength of not less than one hundred and sixty per centum proof, and may be removed, stored, and used in the manufacture of sugar from sorghum, and when so used may be recovered by redistillation in the sugar factory of such manufacturer under such bonds, rules, and regulations for the protection of the revenue and the accomplishment of the purposes herein expressed as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe.

Regulations have been issued by this office governing the withdrawal from distillery warehouses, free of tax, of distilled spirits to be used in the manufacture of sugar from sorghum, pursuant to this provision. The sorghum manufactories have not taken advantage of this provision the present season. The use of alcohol, free of tax, by manufacturers of sugar from sorghum for the purpose of separating the gummy matter from the sorghum juice promises to be of great advantage to this industry. Recent experiments made in this direction by the Department of Agriculture show that the yield of sugar from sorghum cane will be about doubled by the new process.

#### MAPLE SUGAR.

Number of applications for license by producers of maple sugar received from fourteen States .....	4, 159
Estimated quantity of maple sugar upon which bounty will be paid, in round numbers .....	pounds.. 10, 000, 000

A small quantity of sugar will polarize over 90°, estimated at one-twentieth of the production, and probably some will not reach 80° and therefore not be entitled to bounty.

The total annual production in the United States is probably in the neighborhood of 50,000,000 pounds,\* but a large majority of producers failed to make application for license the present year.

#### METHOD EMPLOYED BY SUGAR PRODUCERS IN THE PRODUCTION OF SUGAR FROM CANE, BEETS, AND SORGHUM.

##### I.—CANE.

##### 1. Louisiana. (Including one applicant in Mississippi.)

Diffusion and vacuum pan .....	6
Vacuum pan .....	174
Open kettle and steam train .....	378
Producers who ship their sirup or cane to other producers to be made into sugar .....	142
Total .....	700

\*The estimate of the Bureau of Statistics of the production for 1890 is 56,000,000 pounds.

2. Florida.

Vacuum pan .....	1
Evaporating pan .....	6
Open kettle .....	8
Total .....	15

3. Texas.

Diffusion and vacuum pan .....	3
Vacuum pan .....	2
Open kettle and steam train .....	10
Total .....	15

II.—BEETS.

4. California, Nebraska, Utah, and Virginia.

Diffusion and vacuum pan .....	7
--------------------------------	---

III.—SORGHUM.

5. Kansas, Michigan, Minnesota, and Missouri.

Diffusion and vacuum pan .....	3
Vacuum pan .....	1
Steam train .....	2
Total .....	6

\* \* \* \* \*

NUMBER OF SUGAR PRODUCERS IN THE UNITED STATES WHO HAVE MADE APPLICATION FOR LICENSE TO MANUFACTURE SUGAR DURING THE PRESENT FISCAL YEAR, UNDER THE PROVISIONS OF THE ACT OF OCTOBER 1, 1890, ARRANGED ACCORDING TO STATES.

States.	Maple.	Sugar cane.	Beets.	Sorghum.
Maine .....	2			
New Hampshire .....	132			
Vermont .....	2,525			
Massachusetts .....	13			
New York .....	856			
Pennsylvania .....	198		1	
Maryland .....	88			
Virginia .....			1	
West Virginia .....	16			
Ohio .....	224			
Illinois .....	2			
Michigan .....	87			1
Minnesota .....	5			1
Iowa .....	3			
Wisconsin .....	8			
Missouri .....				1
Kansas .....				3
Nebraska .....			2	
Utah .....			1	
California .....			3	
Florida .....		15		
Louisiana .....		702		
Texas .....		15		
Mississippi .....		1		
Total .....	4,159	733	8	6

Total number of applicants in twenty-four States..... 4,906

## SUMMARY.

	Number of sugar produc- ers who have applied for license.	Producers' statement of estimated production (pounds).
Sugar cane.....	733	572,403,380
Beets.....	8	29,210,000
Sorghum.....	6	2,513,000
Maple.....	4,159	9,250,000
Total.....	4,906	613,376,380

The above estimate of production was made by the producers early in the season, and is considerably in excess of what may be expected. In making their estimate for the year the producers naturally placed their figures high. It is what they hoped to make if all conditions were favorable. The production in Louisiana last year, which was larger than usual, was 436,056,926 pounds, as reported by applicants for license, and the prevalent opinion is that the coming crop will not be any larger.

The production this year by licensed producers will probably not be in excess of the following estimate:

Cane sugar:	Pounds.
Louisiana .....	450,000,000
Texas.....	12,000,000
Florida.....	3,000,000
	465,000,000
Beet sugar.....	25,000,000
Sorghum.....	2,000,000
Maple.....	10,000,000
Total estimated production .....	502,000,000

Estimating that the beet and sorghum sugar will test 90° or over, by the polariscope, and be entitled to the bounty of 2 cents per pound, and that two-thirds of the cane sugar will test 90° and over, and one-third between 80° and 90°, and that one-twentieth of the maple sugar will test 90° and over and the rest between 80° and 90°, the amount of bounty to be paid for the production of the year ending June 30, 1892, will be as follows:

## ESTIMATE OF BOUNTY TO BE PAID.

On cane sugar .....	\$8,912,500
On beet sugar.....	500,000
On sorghum sugar .....	40,000
On maple sugar.....	176,250
Total.....	\$9,628,750

## STATE BOUNTIES.

In Kansas the State pays a bounty of three-fourths of a cent a pound on sugar made from beets, sorghum, or other sugar-yielding cane or plants grown in the State; the sugar to polarize at least 90°, the amount having been reduced from 2 cents a pound by a recent act (act of March 4, 1891). The law provides that the expenses of branding the



packages and of making the analysis shall be paid by the persons receiving the bounty. All property of sugar factories is exempt from taxation until 1895.

In Utah the Territorial law (act of March 12, 1890) gives a bounty of 1 cent a pound for the years 1890 and 1891 on sugar made from sorghum, beets, or other sugar-bearing plants grown in Utah; not more than \$15,000 to be drawn each year. No bounty shall be paid upon sugar unless the corporation, firm, or person claiming it shall have first erected a plant for its manufacture, costing not less than \$200,000, and having a capacity of manufacturing 15 tons of sugar per day.

The claimants for bounty are required to pay the cost of carrying out the law.

The State of Nebraska, by the act of legislature of March 19, 1889, "An act to provide for the encouragement of the manufacture of sugar and paying a bounty therefor," authorized the payment of a bounty of 1 cent per pound upon sugar made from beets, sorghum, or other sugar-yielding cane or plants, but the law was repealed by the legislature of 1891.

#### RECOMMENDATION AS TO AMENDMENT OF THE LAW.

The law makes no provision for transferring a license, and no provision for issuing a license upon papers filed after the 1st of July of each year.

A case of this kind arose: A firm filed a notice and gave the required bond prior to the 1st of July, and a license was duly issued. Subsequently, after the 1st of July, the firm was dissolved, one member retiring, and a new member took his place. The question arose whether the new firm would be entitled to the bounty upon giving a new notice and filing a new bond. This office held that there was no authority to issue a license to the new firm; that the business must be continued in the name of the old firm and the bounty paid to it; that members of the old firm and the sureties on their bond must sign papers to be filed in this office consenting to this, and continue their liability. Such contracts may be made by the parties between themselves as to indemnity, disposition of the bounty, etc., as they consider necessary for their own protection.

I recommend that the law be amended so as to provide for the transfer of a license or the issuing of a new license to successors or legal representatives, in case of the death of a party who has obtained a license or a change of firm or transfer of business occurring after the 1st of July and after a license has been issued.

#### CONSUMPTION OF SUGAR IN THE UNITED STATES.

This country is a large consumer of sugar, the people using more per capita than those of any other country, except England.

In the last fiscal year we imported 3,483,477,222 pounds of sugar of the value of \$105,728,216, and produced 512,261,530 pounds.

Of the amount imported 661,448,057 pounds were beet sugar of the value of \$18,318,269, and 2,822,029,165 pounds cane sugar of the value of \$87,409,947.

The amount of sugar produced in the United States is about one eighth of the amount consumed.

## SUGAR STATISTICS.

1. Amount of duty paid on sugar imported into this country during the year ending June 30, 1890 \* ..... \$53,992,107.55
2. Amount of duty paid on sugar for nine months ending March 31, 1891 ..... 32,247,377.03
3. Amount of sugar imported into this country during the year ending June 30, 1891:
 

Dutiable sugar for nine months ending March 31, 1891 .....	pounds..	1,835,114,163
Free sugar under the Hawaiian treaty for the same period .....	do....	232,594,890
Total up to March 31, 1891 .....	do....	2,067,709,053
Dutiable sugar for three months ending June 30, 1891 .....	do....	4,033,171
Free sugar for the same period under the new tariff .....	do....	1,332,077,572
Under the Hawaiian treaty .....	do....	79,657,426
Total .....	do....	3,483,477,222
4. Total amount of cane sugar imported into this country during the fiscal year ending June 30, 1891 ..... 2,822,029,165
 

Of beet sugar for the same period .....	do....	661,448,057
Total .....	do....	3,483,477,222
5. VALUE OF THE SUGAR IMPORTED INTO THIS COUNTRY DURING THE FISCAL YEAR  
\* ENDING JUNE 30, 1891.

	Pounds.	Value.
Free of duty, beet .....	323,056,481	\$8,870,309
Free of duty, cane and other .....	1,009,021,091	31,682,263
Free of duty, Hawaiian .....	312,252,316	13,152,562
Dutiable, beet .....	335,937,899	9,361,968
Dutiable, cane and other .....	1,498,992,986	42,499,253
Dutiable, above No. 16 Dutch standard, beet .....	2,453,677	85,992
Dutiable, above No. 16 Dutch standard, cane .....	1,579,494	65,926
Dutiable, all other .....	183,268	9,943
Total .....	3,483,477,222	105,728,216
Value of cane sugar .....		87,409,947
Value of beet sugar .....		18,318,269
Total .....		105,728,216

## STATEMENT SHOWING THE QUANTITIES AND VALUES OF SUGAR (FREE AND DUTIA-BLE) IMPORTED INTO THE UNITED STATES DURING THE YEAR ENDING JUNE 30, 1891, AND THE COUNTRIES FROM WHICH IMPORTED.

Countries.	Pounds.	Values.
Cuba .....	1,430,565,107	\$45,039,467
Germany .....	464,232,536	12,976,842
British West Indies .....	328,284,557	8,730,993
Hawaiian Islands .....	312,252,316	13,152,562
Brazil .....	203,821,689	5,141,123
British Guiana .....	160,521,132	4,866,072
Austria-Hungary .....	149,328,304	3,958,002
Dutch East Indies .....	136,330,103	3,492,136
Philippine Islands .....	92,610,118	2,121,320
Porto Rico .....	80,013,652	2,416,403
Spain .....	40,889,124	1,282,631
Belgium .....	36,242,026	1,065,409
Great Britain and Ireland .....	14,733,253	452,213
Danish West Indies .....	7,069,887	220,530
Netherlands .....	6,804,549	188,154
Dutch Guiana .....	4,525,850	129,458
British Possessions in Africa and adjacent islands .....	3,318,235	63,180
China .....	2,347,341	84,141
France .....	2,245,406	63,001
Nova Scotia, New Brunswick, Prince Edward Island .....	1,461,684	51,086
Salvador .....	1,338,200	49,844
Mexico .....	1,233,485	35,475
Quebec, Ontario, Manitoba, and the Northwest Territory .....	1,209,920	82,052
Haiti .....	1,090,568	32,995
French West Indies .....	545,706	9,030
British Honduras .....	279,635	7,617
British Columbia .....	237,825	10,995
Ecuador .....	49,750	2,794
Nicaragua .....	46,144	1,187
All other countries .....	50,520	1,524
Total .....	3,483,477,222	105,728,216

7. AMOUNT OF SUGAR EXPORTED FROM THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

	Pounds.
Dutiable sugar, not above No. 13 Dutch standard .....	4,505,137
Dutiable sugar, above No. 13 and not above 20 Dutch standard .....	11,166
Dutiable sugar, above No. 20 Dutch standard .....	1,340
Total dutiable sugar .....	4,517,643
Domestic sugar, brown .....	204,854
Refined sugar .....	108,228,020
Total .....	112,951,117

8. STATEMENT SHOWING THE QUANTITY OF SUGAR IMPORTED INTO THE UNITED STATES DURING THE LAST FIVE YEARS.

Year ending June 30—	Pounds.	Year ending June 30, 1890—	Pounds.
1887 .....	3,136,443,240	1890 .....	2,934,011,560
1888 .....	2,700,284,282	1891 .....	3,483,477,222
1889 .....	2,762,202,967		

9. AMOUNT OF SUGAR PRODUCED IN THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

[This information is compiled from statements made by the sugar producers in their applications for licenses so far as relates to cane, beet, and sorghum sugar. The estimate of maple-sugar production is made by the Bureau of Statistics.\*]

Cane:	Pounds.	Sorghum:	Pounds.
Louisiana .....	436,056,926	Kansas .....	1,132,044
Texas .....	10,139,833	Maple .....	56,000,000
Florida .....	960,950		
Beet:		Total .....	512,261,530
California .....	7,121,777		
Nebraska .....	850,000		

10. QUANTITY OF SUGAR CONSUMED IN THIS COUNTRY DURING THE FISCAL YEAR ENDING JUNE 30, 1891, AND NUMBER OF POUNDS PER CAPITA.†

	Pounds.
Amount of sugar imported .....	3,483,477,222
Amount manufactured from imported molasses (estimated) .....	63,703,360
Amount of domestic production .....	512,261,530
Total .....	4,059,442,112
Amount of sugar exported .....	112,951,117
Amount consumed .....	3,946,490,995
Amount consumed per capita .....	62.64

11. SUGAR PRODUCTION OF THE WORLD, 1889-'90.‡

[Estimates of M. Licht.]

BEET SUGAR.

Countries.	Production.	Countries.	Production.
	Pounds.		Pounds.
Germany .....	2,787,952,592	Belgium .....	488,274,808
Austria-Hungary .....	1,660,235,759	Other European countries .....	176,368,000
France .....	1,737,200,549		
Russia .....	1,006,865,071	Total production of beet sugar in Europe .....	7,979,942,119
Holland .....	123,045,340		

\* Statistical Abstract of the United States, 1890, p. 206.

† Note. — Willett & Gray, in their Weekly Statistical Sugar Trade Journal of January 8, 1891, give total consumption of sugar in the United States in the year 1890 as 1,522,731 tons, being an increase of 33,030 tons over 1889.

The consumption per capita for the past five years is given as follows:

	Pounds.		Pounds.
1886 .....	52.55	1889 .....	52.64
1887 .....	53.11	1890 .....	54.56
1888 .....	54.23		

‡ Prepared by the statistician of the Agricultural Department from Licht's Monthly Reports, Magdeburg standard authority for European countries.

## CANE SUGAR.

Countries.	Production.	Countries.	Production.
	<i>Pounds.</i>		<i>Pounds.</i>
Cuba .....	1,183,072,135	Mauritius .....	273,337,331
Puerto Rico .....	131,469,116	Réunion .....	80,192,325
Trinidad .....	105,534,202	Jamaica .....	66,138,000
Barbados .....	156,907,996	Minor Antilles .....	61,728,800
Martinique .....	79,414,101	Louisiana .....	282,188,800
Gnadeloupe .....	104,778,024	Peru .....	66,138,000
Demerara .....	255,984,924	Egypt .....	77,161,000
Brazil .....	330,690,000	Sandwich Islands .....	275,575,000
Java .....	731,819,175		
Philippine Islands .....	256,119,405	Total production of canesugar .....	4,518,248,334

Total production of the world ..... 12,498,090,453 pounds.

## 12. CONSUMPTION OF SUGAR PER CAPITA OF POPULATION, 1889-'90.

[Estimates of M. Licht.]

Countries.	Consumption.	Countries.	Consumption.
	<i>Pounds.</i>		<i>Pounds.</i>
Germany .....	22.9	Spain .....	9.1
Austria .....	16.1	Portugal and Madeira .....	12.5
France .....	28.5	England .....	77.8
Russia .....	9.8	Bulgaria .....	4.1
Holland .....	25.0	Greece .....	10.3
Belgium .....	21.3	Servia .....	8.7
Denmark .....	39.0	Turkey .....	6.4
Sweden and Norway .....	21.9	Switzerland .....	32.4
Italy .....	8.0	All Europe .....	21.9
Roumania .....	5.1	North America .....	53.5

## 13. PRINCIPAL SUGAR CROPS OF THE WORLD, IN TONS OF 2240 LBS.\*

Countries.	1891-'92.	1890-'91.	1889-'90.	1888-'89.	1887-'88.	1886-'87.	1885-'86.
Cuba .....	800,000	798,000	645,000	528,000	630,300	610,100	705,400
Puerto Rico .....	50,000	35,000	55,000	55,000	60,000	86,000	64,000
Trinidad .....	55,000	48,000	60,000	60,000	60,000	69,000	49,200
Barbados .....	60,000	50,000	85,000	50,000	60,000	65,000	44,000
Jamaica .....	30,000	25,000	25,000	28,000	30,000	21,000	17,000
Antigua and St. Kitts .....	35,000	35,000	30,000	25,000	26,000	25,000	25,000
Martinique .....	30,000	32,000	35,000	38,000	39,000	41,000	33,000
Gnadeloupe .....	45,000	48,000	45,000	45,000	50,000	55,000	37,000
Demerara .....	115,000	115,000	120,000	108,000	110,000	135,000	111,800
Réunion .....	35,000	35,000	35,000	25,000	32,000	32,000	35,000
Mauritius .....	125,000	130,000	125,000	132,000	120,000	101,800	114,200
Java .....	400,000	414,000	333,000	364,000	396,000	363,900	365,900
British India .....	60,000	60,000	60,000	60,000	55,000	50,000	50,000
Manila, Cebu, Iloilo .....	140,000	140,000	150,000	210,000	174,000	180,000	186,000
San Domingo, Haiti .....	20,000	16,000	25,000	20,000	20,000	20,000	18,000
Pernam, Goiana .....	150,000	154,000	110,000	128,000	189,000	146,000	96,000
Maceio .....	40,000	40,000	31,000	44,000	51,000	39,000	12,000
Rio Grande .....	12,000	12,000	10,000	10,000	12,000	12,000	10,000
Marolim, Bahia .....	15,000	15,000	5,000	10,000	10,000	10,000	5,000
Peru .....	40,000	40,000	30,000	30,000	30,000	26,000	27,000
Egypt .....	40,000	40,000	35,000	35,000	35,000	50,000	65,000
Sandwich Islands .....	125,000	125,000	120,000	120,000	100,000	95,000	96,500
United States, cane .....	230,000	225,000	128,000	145,000	158,000	80,000	122,900
Total cane .....	2,652,000	2,632,000	2,297,000	2,268,000	2,447,300	2,312,800	2,289,900
Total beet, Europe .....	3,800,000	3,632,000	3,627,967	2,785,844	2,481,950	2,750,206	2,229,973
Total beet, United States .....	13,000	10,000					
Cane and beet .....	6,465,000	6,274,000	5,924,967	5,053,844	4,929,250	5,063,006	4,519,873

\* Willett & Gray's Weekly Statistical Sugar Trade Journal, September 24, 1891. The estimates for the crops of 1890-'91, and for the crop of 1891-'92, are estimates of Willett and Gray obtained from the best sources at their command, which include the principal merchants doing business in the different countries.

† Estimated.

**CHEMICAL AND MICROSCOPICAL LABORATORY.**

From November, 1886, when this laboratory was established under the act of August 2, 1886, "defining butter," etc., to July 1, 1890, there had been a total of 479 samples of various articles received and analyzed, but during the past year 754 samples have been received. This large increase in the number of samples submitted for analysis arises from the free fortification of sweet wines, under the provisions of sections 42 to 49 of the "act to reduce revenue," etc., approved October 1, 1890, which makes it necessary to accurately ascertain the alcoholic and saccharine strength of such wines owing to the limitations prescribed in the law. This act made no provision for an increase in the laboratory force, although the work of a scientific nature called for by several of its provisions, whose enforcement belongs to this office, largely increased the work to be performed in the laboratory here. The consequence is that there is now nearly a year's work on hand.

The following table shows the variety and number of samples received each month, and the variety and number analyzed and on hand awaiting analysis at the end of the fiscal year:

TABLE I.—VARIETY, NUMBER OF SAMPLES RECEIVED, ANALYZED, AND ON HAND, 1890-'91.

Variety.	1890.						1891.						Total.
	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	Mar.	Apr.	May.	June.	
Beers .....	6		3				13						11
Ciders .....	7		2										9
Inks .....												29	29
Mucilage .....												19	19
Oleomargarines.....	3		1	1		7		4	12	13	6	4	51
Papers .....							1	2	13	2			18
Signals .....											2		2
Typewriter ribbons.												8	8
Venison .....												1*	1
Waters .....				2*									2
Whiskies.....	2					3						3*	11
Wines.....			1		32	73	107†	63†	124†	145†	39†	9*	593
Total.....	18		7	3	32	83	110	69	149	162	48	73	754
On hand July 1, 1891				2			54	60	118	139	35	13	421

\* On hand July 1, 1891.

† A portion on hand July 1, 1891.

In addition to the samples received from officers of this Bureau, samples have been submitted for investigations and analysis by other Bureaus of this Department.

An investigation was made of the composition of the paper used for bank notes, etc., for a special committee appointed by the Secretary of the Treasury.

The provisions of the act of October 1, 1890, relating to sweet wines, have also added to the work of the laboratory in the preparation of instructions for taking samples of sweet wines for the determination of the alcoholic strength and the sugar contained in such wines. There was also required the calculation of whole per cents tables indicating the number of wine gallons of brandy to be added to sweet wine to produce a given alcoholic strength within the limits prescribed by law.

Regulations for carrying into effect the above sections of the act have also been prepared and have received the approval of the Secretary of the Treasury, and the necessary instruments to be used in testing sweet wines have been purchased in conformity with the law governing such purchases.

As the law (section 43) prescribes Balling's saccharometer as the instrument that may be used to ascertain the saccharine strength of sweet wines after the due evaporation of the contained alcohol, and restoration to original volume, it was deemed advisable as a saving in time and materials to use this instrument not only for the purpose specified in the law, but as a means of approximately determining the alcoholic strength of the wine, by first using the saccharometer as a specific gravity spindle. The method devised by Tabarie for the determination of alcohol in presence of fixed matters with tolerable accuracy could be followed, and one set of instruments and one evaporation suffice for both the alcohol and sugar determinations. Under this method the specific gravity of the original liquid is first observed, a measured quantity is then boiled sufficiently long to volatilize all the alcohol, and the "extract" subsequently made up with water again to the exact original volume, the dilution being made at the same temperature as the original, 60° F. being taken as the standard temperature. Then the specific gravity of the original liquid divided by the specific gravity of the extract is equal to the specific gravity of the alcohol evaporated. From this last figure the proportion of alcohol can be ascertained by reference to suitable tables. When wine is examined by this method the estimation of alcohol has a tendency to be low, but the process is extremely simple and the results approximate closely to the truth. (Allen's Commercial Organic Analysis, second edition, vol. 1, pp. 71-72).

Instead of instructing the officers and furnishing them with copies of elaborate alcohol tables and the corresponding specific gravity for each tenth degree of the internal revenue Balling saccharometer in order to make the calculations called for by the above equation, as they now have to do under the revised regulations, it was considered less complex to instruct them to subtract the reading of the spindle before from that after dealcoholization and refer to a table for the corresponding percentage of absolute alcohol by volume for the difference obtained. This table was calculated by taking some ten to twenty different specific gravities at various points on the saccharometer scales, and, using the above equation, there was obtained the various specific gravities for the alcohol evaporated for a given difference in saccharometer readings. The mean of these calculations was then taken and this result stated in the table. The elaborate tables of W. Schultze, showing the quantity of extract by weight corresponding to each increase of one-tenth in the fourth place of decimals of the specific gravity at 15° C. (59° F.), were employed (Dingler, Polytechnisches Journal, 1878, 230, p. 421), and the alcohol tables of Dr. Thomas Stevenson (London, second edition, 1888).

It was not the intention of this office to allow the gauger or other officer who supervised the fortification to be the sole judge where wines are presented for fortification that approach the limits prescribed by law, but to subject such wines to accurate chemical analysis by skilled chemists. For this reason certain limits were placed in the regulations, and when an officer in the course of his work obtained, by the approximate method given, results approaching these limits, he was to send a sample to this laboratory for careful analysis.

As a matter of fact nearly every fortification that was carried out during the past season in California is represented by one or more samples received in this laboratory.

A large number of the samples of wines have been analyzed by the indirect method prescribed in the regulations and also by the more elaborate and accurate method of weighing on a delicate analytical balance.

The results obtained are stated in the following Table II:

TABLE II.—ANALYSES OF FORTIFIED SWEET WINES. COMPARISON OF DIRECT AND INDIRECT ALCOHOL DETERMINATIONS.  
PORT.

Serial number.	Date of fortification.	Direct method.					Indirect method.								Differences between indirect and direct methods.					
		Specific gravity at 15.56° C.	Equal to per cent. extract.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars as glucose.	Temperature noted, original liquid, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to specific gravity at 60° F.	Temperature noted, extract, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to per cent. "sugar."	Difference between readings.	Equal to per cent. alcohol by volume.	Specific gravity, original liquid.	Per cent. "sugar," original liquid.	Per cent. alcohol, by volume.	Per cent. "sugar," or extract.
810		1.0473	11.97	12.66	15.85	11.74	62	11.57	11.66	1.0400	65	15.36	15.56	15.56	3.90	11.52	1.0013	-0.31	-1.14	-0.29
434	Nov. 21, 1890	1.0531	13.38	13.92	17.40		67	12.64	12.89	1.0511	62	16.97	17.06	17.06	4.17	12.43	1.0020	-0.49	-1.49	-0.34
460	Oct. 30, 1890	1.0355	9.07	15.35	13.40		74	7.99	8.47	1.0332	71	13.22	13.61	13.61	5.14	15.88	1.0023	-0.60	+0.53	+0.29
627	Feb. 20, 1891	1.0617	15.52	15.35	19.90	17.59	65	14.75	14.95	1.0592	65	19.41	19.61	19.61	4.66	14.15	1.0025	-0.57	-1.20	+0.29
400	Nov. 7, 1890	1.0309	7.91	15.67	12.38		66	7.34	7.55	1.0293	67	11.86	12.11	12.11	4.56	13.80	1.0016	-0.36	-1.87	-0.27
404	Nov. 12, 1890	1.0223	5.77	15.67	10.31		64	5.52	5.66	1.0218	67	10.08	10.33	10.33	4.67	14.18	1.0005	-0.11	-1.49	+0.02
408	Nov. 29, 1890	1.0193	5.01	15.75	9.61		66	4.65	4.84	1.0186	66	9.02	9.23	9.23	4.39	13.22	1.0007	-0.17	-2.53	-0.38
437	Nov. 22, 1890	1.0310	7.93	15.90	12.70		61	7.71	7.74	1.0301	74	11.66	12.16	12.16	4.42	13.31	1.0009	-0.19	-2.50	-0.54
497	Oct. 31, 1890	1.0271	7.01	15.97	11.55		68	5.90	6.16	1.0239	71	10.47	10.85	10.85	4.69	14.27	1.0032	-0.85	-1.70	-0.70
628	Feb. 20, 1891	1.0405	10.27	16.00	14.83	13.09	64	9.68	9.83	1.0386	61	14.75	14.78	14.78	4.95	15.17	1.0018	-0.44	-0.83	-0.05
496	Oct. 31, 1890	1.0278	7.21	16.01	11.65		68	5.80	6.06	1.0234	70	10.57	10.92	10.92	4.86	14.85	1.0044	-1.15	-1.16	-0.73
438	Nov. 24, 1890	1.0438	11.10	16.05	16.00		60	11.66	11.66	1.0460	74	14.95	15.46	15.46	3.80	11.20	1.0022	+0.56	-4.85	-0.54
432	Nov. 21, 1890	1.0380	9.69	16.21	14.20		68	8.93	9.21	1.0360	63	13.89	14.01	14.01	4.80	14.65	1.0020	-0.48	-1.56	-0.19
435	Nov. 21, 1890	1.0434	11.00	16.23	15.75		67	10.38	10.63	1.0419	62	15.25	15.34	15.34	4.71	14.33	1.0015	-0.37	-1.90	-0.41
418		1.0303	7.77	16.30	12.78		67	7.34	7.57	1.0294	67	12.26	12.51	12.51	4.94	15.14	1.0009	-0.20	-1.16	-0.27
436	Nov. 22, 1890	1.0315	8.04	16.40	12.61		67	7.53	7.76	1.0302	61	12.36	12.39	12.39	4.63	14.04	1.0013	-0.28	-2.36	-0.22
491		1.0277	7.18	16.43	12.05		70	6.57	6.89	1.0266	71	11.27	11.65	11.65	4.76	14.50	1.0011	-0.29	-1.93	-0.40
407	Nov. 26, 1890	1.0169	4.36	16.90	8.95		66	4.08	4.27	1.0165	72	8.74	9.15	9.15	4.88	14.88	1.0004	-0.09	-2.02	+0.20
433	Nov. 21, 1890	1.0299	7.69	16.97	12.57		67	7.24	7.47	1.0289	63	12.16	12.28	12.28	4.81	14.68	1.0010	-0.22	-2.29	-0.29
401	Nov. 7, 1890	1.0248	6.39	17.45	11.36		65	6.00	6.17	1.0239	69	10.77	11.09	11.09	4.92	15.06	1.0009	-0.22	-2.39	-0.27
452		1.0365	9.34	17.52	14.40		75	8.09	8.61	1.0338	70	13.69	14.05	14.05	5.44	17.00	1.0027	-0.73	-0.52	-0.35
486		1.0315	8.04	17.80	12.82		74	7.15	7.63	1.0296	75	11.96	12.50	12.50	4.87	14.88	1.0019	-0.41	-2.92	-0.32
468	Dec. 11, 1890	1.0053	1.39	17.85	6.62		75	0.81	1.25	1.0047	75	6.38	6.89	6.89	5.64	17.75	1.0006	-0.14	-0.10	-0.27
453		1.0335	8.53	17.95	14.00		74	7.53	8.01	1.0313	71	13.41	13.80	13.80	5.79	18.31	1.0022	-0.52	+0.36	-0.20
469	Dec. 11, 1890	1.0051	1.34	18.18	6.43		74	0.61	1.01	1.0038	74	6.28	6.75	6.75	5.74	18.13	1.0013	-0.33	-0.05	+0.32
406	Nov. 13, 1890	1.0004	0.10	18.30	6.35		67	0.20	0.40	1.0015	65	6.09	6.26	6.26	5.86	18.58	1.0011	+0.30	+0.28	-0.09
409	Nov. 28, 1890	1.0162	4.18	18.35	9.55		66	3.79	4.00	1.0155	66	9.21	9.42	9.42	5.42	16.93	1.0007	-0.18	-1.42	-0.13
450		1.0318	8.11	18.40	13.61		74	7.15	7.63	1.0296	70	13.12	13.48	13.48	5.85	18.54	1.0022	-0.48	+0.14	-0.13
458	Nov. 29, 1890	1.0197	5.12	18.54	10.40		74	4.27	4.72	1.0182	71	9.59	9.96	9.96	5.24	16.25	1.0015	-0.40	-2.29	-0.44
439	Dec. 2, 1890	1.0198	5.15	18.65	10.60		59	5.23	5.21	1.0200	74	9.98	10.48	10.48	5.27	16.37	1.0002	+0.06	-2.28	-0.12
472	Nov. 22, 1890	1.0191	4.96	18.74	10.33		74	3.98	4.41	1.0170	75	9.40	9.94	9.94	5.53	17.34	1.0021	-0.55	-1.40	-0.9
475	Dec. 2, 1890	1.0250	6.69	18.77	12.08		74	5.80	6.27	1.0243	74	11.76	12.26	12.26	5.99	19.06	1.0016	-0.42	+0.29	+0.18



412	Dec. 3, 1890.	1.0681	2.10	18.80	7.74	67	1.83	2.03	1.0078	63	7.71	7.82	7.82	5.79	18.31	-.0003	-0.07	-0.49	+0.08
471	Nov. 18, 1890	1.0218	5.65	18.88	10.93	74	4.94	5.40	1.0208	74	10.47	10.97	10.97	5.57	17.50	-.0010	-0.25	-1.38	+0.04
490		1.0411	10.42	19.10	16.20	69	9.40	9.71	1.0381	70	15.25	15.62	15.62	5.91	18.77	-.0030	-0.71	-0.83	-0.58
369	Nov. 15, 1890	1.0237	6.11	19.28	11.75	66	5.71	5.91	1.0228	68	11.47	11.76	11.76	5.85	18.54	-.0009	-0.20	-0.74	+0.01
473	Dec. 1, 1890.	1.0180	4.66	19.37	9.96	74	3.98	4.41	1.0170	74	9.40	9.90	9.90	5.49	17.20	-.0010	-0.25	-2.17	-0.06
451		1.0422	10.70	19.40	16.43	75	9.21	9.74	1.0382	70	15.76	16.13	16.13	6.39	20.60	-.0040	-0.96	+1.20	-0.30
374	Nov. 22, 1890	1.0219	5.67	19.50	11.33	70	4.94	5.25	1.0202	60	11.07	11.07	11.07	5.82	18.43	-.0017	-0.42	-1.07	-0.26
411	Dec. 1, 1890.	1.0084	2.17	19.50	7.78	68	2.03	2.26	1.0087	63	7.90	8.01	8.01	5.75	-18.17	+.0003	+0.09	-1.33	+0.23
372	Nov. 19, 1890	1.0246	6.34	19.60	11.93	70	5.52	5.84	1.0226	60	11.76	11.76	11.76	5.92	18.81	-.0020	-0.50	-0.79	-0.17
366	Nov. 13, 1890	1.0021	0.55	19.64	6.25	66	0.41	0.58	1.0022	68	6.67	6.93	6.93	6.35	20.45	+.0001	+0.03	+0.81	+0.68
364	Nov. 10, 1890	1.0122	3.15	19.65	9.09	66	3.12	3.30	1.0128	67	8.65	8.89	8.89	5.59	17.66	+.0006	+0.15	-1.99	-0.20
455	Nov. 1, 1890	1.0106	2.74	19.91	8.60	74	2.03	2.45	1.0094	71	8.55	8.92	8.92	6.47	20.91	-.0012	-0.29	+1.00	+0.32
477	Jan. 3, 1891.	1.0222	5.75	20.55	11.67	74	4.94	5.40	1.0208	75	11.17	11.71	11.71	6.31	20.29	-.0014	-0.35	-0.26	+0.04
488		1.0271	7.01	20.60	12.53	70	6.38	6.70	1.0259	70	11.86	12.21	12.21	5.51	17.27	-.0012	-0.31	-3.33	-0.32
487		1.0273	7.07	20.65	12.52	74	6.19	6.66	1.0258	75	11.57	12.11	12.11	5.45	17.04	-.0015	-0.41	-3.61	-0.41
405	Nov. 12, 1890	1.0167	4.31	20.68	10.18	66	3.98	4.17	1.0161	67	9.78	10.02	10.02	5.85	18.54	-.0006	-0.14	-2.14	-0.16
440	Nov. 27, 1890	1.0361	9.24	20.90	15.57	60	8.84	8.84	1.0346	75	14.46	15.01	15.01	6.17	19.76	-.0015	-0.40	-1.14	-0.56
481	Nov. 27, 1890	1.0210	5.45	21.01	11.46	74	4.05	5.10	1.0196	75	10.77	11.31	11.31	6.21	19.91	-.0014	-0.35	-1.10	-0.15
367	Nov. 15, 1890.	1.0118	3.05	21.05	9.20	66	2.92	3.10	1.0120	67	8.74	8.98	8.98	5.88	18.65	+.0002	+0.05	-2.40	-0.22
483	Dec. 9, 1890.	1.0417	10.57	21.12	16.60	74	9.31	9.80	1.0384	75	15.76	16.32	16.32	6.52	21.10	-.0033	-0.77	-0.02	-0.28
476	Dec. 16, 1890	1.0171	4.42	21.47	10.58	74	3.60	4.03	1.0156	74	10.08	10.58	10.58	6.55	21.22	-.0015	-0.39	-0.25	0.00
441	Nov. 28, 1890	1.0130	3.35	21.55	9.85	60	3.60	3.60	1.0130	75	8.84	9.36	9.36	5.76	18.21	+.0009	+0.25	-3.34	-0.49
419		1.0225	5.82	21.75	12.15	67	5.32	5.55	1.0214	65	11.66	11.84	11.84	6.29	20.21	-.0011	-0.27	-1.54	-0.31
480	Nov. 19, 1890	1.0340	8.67	21.93	14.73	74	7.43	7.91	1.0309	75	13.69	14.24	14.24	6.33	20.37	-.0031	-0.76	-1.56	-0.49
482	Dec. 1, 1890.	1.0288	7.44	22.35	13.96	74	6.38	6.85	1.0265	74	12.83	13.33	13.33	6.48	20.95	-.0023	-0.59	-1.40	-0.63
493		1.0196	5.09	23.00	11.75	69	4.36	4.64	1.0179	71	11.07	11.45	11.45	6.81	22.22	-.0017	-0.45	-0.78	-0.30
479	Nov. 10, 1890	1.0205	5.33	23.01	11.88	74	4.46	4.91	1.0189	75	11.07	11.61	11.61	6.70	21.79	-.0016	-0.42	-1.22	-0.27
494		1.0160	4.13	23.24	11.12	70	3.69	4.00	1.0155	71	10.28	10.66	10.66	6.66	21.64	-.0005	-0.13	-1.60	-0.46
612	Dec. 24, 1890	1.0402	10.20	25.05	17.67	53	10.08	9.90	1.0389	54	17.37	17.19	17.19	7.29	24.06	-.0013	-0.30	-0.99	-0.48
470	Dec. 24, 1890.	1.0405	10.27	25.38	18.00	65	9.68	9.86	1.0387	72	17.27	17.71	17.71	7.85	26.05	-.0018	-0.41	+0.67	-0.29
	Average 62 samples.....	1.0262	6.69	18.79	12.14	69		6.36	1.0248	69		11.92	11.92		17.50	-.0013	-0.32	-1.28	-0.21
	Maximum.....	1.0617	15.52	25.38	19.90	75		14.95	1.0592	75		19.61	19.61		26.05	+.0022	+0.56	+1.20	+0.68
	Minimum.....	1.0004	0.10	12.66	6.25	53		0.40	1.0015	54		6.26	6.26		11.20	-.0044	-1.15	-4.85	-0.73

TABLE II.—ANALYSES OF FORTIFIED SWEET WINES. COMPARISON OF DIRECT AND INDIRECT ALCOHOL DETERMINATIONS.

## ANGELICA.

Serial number.	Date of fortification.	Direct method.					Indirect method.								Differences between indirect and direct methods.					
		Specific gravity at 15.56° C.	Equal to per cent. extract.	Per cent. alcohol by volume.	Per cent. total solids.	Percent. reducing sugars as glucose.	Temperature noted, original liquid, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to specific gravity at 60° F.	Temperature noted, extract, degrees F.	Reading of instrument.	Corrected reading at 60° F.	Equal to per cent. "sugar."	Difference between readings.	Equal to per cent. alcohol by volume.	Specific gravity, original liquid.	Per cent. "sugar," original liquid.	Per cent. alcohol, by volume.	Per cent. "sugar," or extract.
609	Dec. 15, 1890.....	1.0860	21.00	11.21	23.48	20.17	54	21.12	20.94	1.0856	54	24.81	24.61	24.61	3.67	10.77	1.0004	-0.06	-0.44	+1.13
626	Feb. 20, 1891.....	1.0625	15.69	11.97	19.37	13.05	64	14.95	15.12	1.0600	65	18.70	18.90	18.90	3.78	11.12	1.0025	-0.57	-0.85	-0.47
525	Nov. 8, 1890.....	1.0802	19.72	13.60	23.50	21.17	52	19.62	19.38	1.0787	58	23.64	23.56	23.56	4.18	12.46	1.0015	-0.34	-1.14	+0.06
416	Nov. 11, 1890.....	1.0690	17.23	13.82	20.93	.....	68	16.26	16.57	1.0663	63	20.91	21.03	21.03	4.46	13.45	1.0027	-0.66	-0.37	+0.10
420	.....	1.0558	14.06	14.83	18.04	.....	68	13.22	13.52	1.0536	63	17.68	17.80	17.80	4.28	12.84	1.0022	-0.54	-1.99	-0.24
403	Nov. 11, 1890.....	1.0539	13.58	15.65	18.17	.....	65	12.83	13.02	1.0516	67	17.27	17.54	17.54	4.52	13.66	1.0023	-0.56	-1.99	-0.63
446	.....	1.0729	18.13	16.88	22.95	.....	76	16.57	17.17	1.0687	71	22.37	22.79	22.79	5.62	17.68	1.0042	-0.96	+0.80	-0.16
448	.....	1.0745	18.49	16.96	23.11	.....	74	17.07	17.58	1.0704	70	22.69	23.08	23.08	5.50	17.23	1.0041	-0.91	+0.27	-0.03
429	Nov. 13, 1890.....	1.0206	5.35	17.62	10.50	.....	67	5.04	5.27	1.0202	64	10.28	10.43	10.43	5.16	15.96	1.0004	-0.08	-1.66	-0.07
464	Nov. 29, 1890.....	1.0841	20.60	18.36	26.55	.....	74	19.21	19.73	1.0802	71	25.42	25.85	25.85	6.12	19.56	1.0039	-0.87	+1.20	-0.70
447	.....	1.0685	17.11	18.60	22.68	.....	74	15.66	16.17	1.0646	70	21.33	21.71	21.71	5.54	17.38	1.0039	-0.94	-1.23	-0.97
417	.....	1.0588	14.83	18.64	20.32	.....	68	13.89	14.20	1.0564	65	19.31	19.51	19.51	5.31	16.52	1.0024	-0.63	-2.12	-0.81
474	Nov. 21, 1890.....	1.0163	4.21	18.82	9.60	.....	74	3.60	4.03	1.0156	74	8.93	9.42	9.42	5.39	16.81	1.0007	-0.18	-2.01	-0.18
489	.....	1.0626	15.72	19.22	21.22	.....	64	14.95	15.12	1.0600	71	20.39	20.79	20.79	5.67	17.87	1.0026	-0.60	-1.95	-0.43
430	Nov. 13, 1890.....	1.0212	5.50	19.27	10.76	.....	67	5.13	5.36	1.0206	64	10.38	10.53	10.53	5.17	16.00	1.0006	-0.14	-3.27	-0.23
449	.....	1.0624	15.67	19.50	21.24	.....	74	14.27	14.78	1.0586	70	21.22	21.60	21.60	6.82	22.26	1.0038	-0.89	+2.76	+0.36
478	Nov. 13, 1890.....	1.0570	14.36	19.55	20.00	.....	74	12.22	13.73	1.0545	75	18.80	19.37	19.37	5.64	17.75	1.0025	-0.63	-1.80	-0.63
410	Nov. 28, 1890.....	1.0021	0.55	19.85	6.55	.....	67	0.00	0.20	1.0008	64	6.48	6.62	6.62	6.42	20.72	1.0013	-0.35	+0.87	+0.07
445	.....	1.0587	14.81	21.65	21.46	.....	76	13.22	13.80	1.0548	70	20.49	20.87	20.87	7.07	23.22	1.0039	-1.01	+1.57	-0.59
Average 19 samples.....		1.0569	14.00	17.15	18.97	.....	68	.....	13.45	1.0537	67	.....	18.71	18.71	.....	16.48	1.0024	-0.57	-0.67	-0.23
Maximum.....		1.0860	21.00	21.65	26.55	(21.17)	76	.....	20.94	1.0856	75	.....	25.85	25.85	.....	23.22	1.0004	-0.06	+2.76	+1.13
Minimum.....		1.0021	0.55	11.21	6.55	(13.05)	52	.....	0.20	1.0008	54	.....	6.62	6.62	.....	10.77	1.0042	-1.01	-3.27	-0.97

## MUSCAT.

442	Nov. 19, 1890	1.0569	14.33	12.65	18.40	.....	60	13.89	13.89	1.0551	72	16.97	17.41	17.41	3.52	10.28	- .0018	-0.44	-2.37	-0.99
457	Nov. 19, 1890	1.0566	14.26	14.07	18.21	15.77	52	14.27	14.07	1.0559	58	18.19	18.12	18.12	4.05	12.02	- .0007	-0.19	-2.05	-0.09
531	Nov. 5, 1890	1.0828	20.30	15.28	24.77	22.65	53	20.39	20.19	1.0823	57	25.02	24.90	24.90	4.71	14.33	- .0005	-0.11	-0.95	+0.13
456	Nov. 13, 1890	1.0484	12.23	16.06	17.08	15.57	55	12.36	12.23	1.0494	63	16.87	16.99	16.99	4.76	14.50	.0000	0.00	-1.56	-0.09
530	Nov. 5, 1890	1.0922	22.40	16.08	27.77	24.92	53	22.90	22.69	1.0935	56	27.33	27.19	27.19	4.50	13.60	+ .0013	+0.29	-2.48	-0.58
415	Dec. 3, 1890	1.0307	7.86	17.08	12.23	.....	68	7.34	7.61	1.0295	67	12.36	12.61	12.61	5.00	15.35	- .0012	-0.25	-1.73	+0.38
466	Dec. 3, 1890	1.0443	11.23	17.30	16.50	.....	76	9.88	10.44	1.0412	72	15.66	16.10	16.10	5.66	17.83	- .0031	-0.79	+0.53	-0.40
467	Dec. 3, 1890	1.0442	11.20	17.76	16.30	.....	74	9.88	10.38	1.0409	77	14.27	14.90	14.90	4.52	13.66	- .0033	-0.82	-1.10	-1.40
365	Nov. 12, 1890	1.0288	7.44	18.35	13.24	.....	66	7.43	7.64	1.0297	63	12.74	12.86	12.86	5.22	16.18	+ .0009	+0.20	-2.17	-0.38
363	Nov. 10, 1890	1.0207	5.38	20.32	11.37	.....	65	5.23	5.40	1.0208	69	10.97	11.29	11.29	5.89	18.70	+ .0001	+0.02	-1.62	-0.08
606	Dec. 3, 1890	1.0342	8.72	24.48	15.98	14.21	54	8.84	8.68	1.0340	59	15.86	15.83	15.83	7.15	23.52	- .0002	-0.04	-0.96	-0.15
Average 11 samples		1.0491	12.30	17.22	17.44	.....	61	.....	12.11	1.0483	65	.....	17.11	17.11	.....	15.45	- .0010	-0.24	-1.63	-0.41
Maximum		1.0922	22.40	24.48	27.77	(24.92)	76	.....	22.69	1.0935	77	.....	27.19	27.19	.....	23.52	+ .0013	+0.29	+0.53	+0.38
Minimum		1.0207	5.38	12.65	11.37	(14.21)	52	.....	5.40	1.0208	56	.....	11.29	11.29	.....	10.28	- .0033	-0.82	-2.48	-1.40

## SHERRY.

413	Oct. 31, 1890	1.0229	5.92	14.07	10.24	.....	68	5.90	6.16	1.0239	67	9.49	9.73	9.73	3.57	10.44	+ .0010	+0.24	-3.63	-0.51
414	Nov. 22, 1890	0.9981	-0.50	18.14	4.23	2.59	68	-0.51	-0.51	0.9981	62	5.13	5.21	5.21	5.72	18.02	.0000	+0.01	-0.12	+0.98
463	Nov. 29, 1890	1.0088	2.28	18.51	7.70	.....	74	1.71	2.11	1.0081	71	7.43	7.79	7.79	5.68	17.90	- .0007	-0.17	-0.61	+0.09
462	Nov. 29, 1890	1.0164	4.23	18.84	9.95	.....	74	3.50	3.94	1.0153	71	9.12	9.49	9.49	5.55	17.42	- .0011	-0.29	-1.42	-0.46
495	Nov. 18, 1890	1.0181	4.69	18.90	10.12	.....	69	4.27	4.55	1.0176	70	9.12	9.46	9.46	4.91	15.03	- .0005	-0.14	-3.87	-0.66
370	Nov. 18, 1890	1.0011	0.29	20.30	6.46	.....	70	0.00	0.28	1.0011	68	6.09	6.35	6.35	-6.07	19.37	.0000	-0.01	-0.93	-0.11
371	Nov. 18, 1890	1.0002	0.05	20.52	6.22	.....	70	0.00	0.28	1.0011	70	6.00	6.32	6.32	6.04	19.25	+ .0009	+0.23	-1.27	+0.10
492	Nov. 29, 1890	1.0048	1.26	22.90	8.20	.....	70	0.81	1.09	1.0042	71	7.71	8.07	8.07	6.98	22.87	+ .0006	-0.17	-0.03	-0.13
465	Nov. 29, 1890	1.0042	1.10	22.95	7.56	.....	76	0.00	0.47	1.0018	72	7.34	7.74	7.74	7.27	23.98	- .0024	-0.63	+1.03	+0.18
Average 9 samples		1.0083	2.14	19.46	7.85	.....	71	.....	2.04	1.0079	69	.....	7.79	7.79	.....	18.25	- .0004	-0.10	-1.21	-0.06
Maximum		1.0229	5.92	22.95	10.24	.....	76	.....	6.16	1.0239	72	.....	9.73	9.73	.....	23.98	+ .0010	+0.24	+1.03	+0.98
Minimum		0.9981	-0.50	14.07	4.23	.....	68	.....	-0.51	0.9981	62	.....	5.21	5.21	.....	10.44	- .0024	-0.63	-3.87	-0.66

## SUMMARY.

Average 101 samples		1.03267	8.276	18.363	13.617	.....	68	.....	7.938	1.03127	68	.....	13.402	13.402	.....	17.153	- .0014	-0.338	-1.210	-0.215
Maximum		1.0922	22.40	25.38	27.77	.....	76	.....	22.69	1.0935	77	.....	27.19	27.19	.....	26.05	+ .0022	+0.56	+2.76	+1.13
Minimum		0.9981	-0.50	11.21	4.23	.....	52	.....	-0.51	0.9981	54	.....	5.21	5.21	.....	10.28	- .0044	-1.15	-4.85	-1.40

It will be seen in the summary of the above table the average of the 101 samples analyzed shows an alcoholic content of 1.210 per cent. less by the indirect than by the accurate direct method. When it is considered that this average represents an error of adjustment on the hydrometer spindles not exceeding  $4\frac{1}{2}$  millimeters the accuracy of the indirect method is remarkable. The readings of the three hydrometers used in these determinations were first corrected for instrumental errors (according to the data furnished by the Office of Weights and Measures of the U. S. Coast and Geodetic Survey), and the solutions were made up at various temperatures as a counter check on the table of temperature corrections published in the regulations. The difference between the amount of alcohol by volume contained in the distillate and that in the original liquid would be slightly greater than that found by the indirect method, *i. e.*, the method of ignoring the weight of the original liquid and taking the percentage of alcohol to be that found in an equal volume of the distillate gives plus errors, amounting in some cases to as much as 3.5 per cent. All determinations of alcohol, like other liquids, are of necessity made by weight and the percentage by volume found by calculation.

The ascertaining of the specific gravity of a liquid is a method of determining the weight of a certain volume of that liquid compared with the weight of the same volume of a standard liquid, generally distilled water, at a certain standard temperature. (See page CLIV, Report Commissioner Internal Revenue, 1888.) Although section 3249, Revised Statutes, seemingly defines the standard of alcoholic strength in proof spirits as being at the standard temperature of 60° F. (15.56° C.) it makes no mention of the fact that water at its maximum density, 39.2° F. (4° C.), is what the stated volume at 60° F. is compared with. For general convenience the table of alcoholic strength by volume contained in the revised sweet-wine regulations has been calculated with the equal volumes taken at 60° F., and not the volume of alcohol at 60° F. compared with the equal volume of water at 39.2° F.

In Table III will be found tabulated the results of the analyses of all wines received and analyzed in this laboratory during the past fiscal year.

TABLE III.—*Analyses of fortified sweet wines.*

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
	1890.								
328	Oct. 31		20.27	6.01					
329	Nov. 1		17.57	10.60					
330	Nov. 6		20.87	6.89					
334	Nov. 6		19.72	9.95					
335	Nov. 1		16.63	12.27					
336	Nov. 8		15.45	13.13					
337	Nov. 1	1.0284	17.45	12.20					
341	Nov. 1	1.0203	19.30	10.68					
345	Nov. 4	1.0431	16.08	15.38					
346	Nov. 4	1.0199	17.25	10.27					
347	Nov. 7	1.0352	18.52	14.40					
351	Nov. 12	1.0143	19.90	9.48					
352	Nov. 12	1.0141	20.04	9.58					
353	Nov. 12	1.0155	19.65	9.75					
354	Nov. 13	1.0159	21.65	10.47					
355	Nov. 13	1.0143	20.65	9.76					
356	Nov. 13	1.0180	20.40	10.52					
357	Nov. 14	1.0159	21.10	10.27					
358	Nov. 14	1.0116	20.95	9.81					

TABLE III.—*Analyses of fortified sweet wines*—Continued.  
PORT—Continued.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
1890.									
359	Nov. 14	1.0085	25.20	9.87					
364	Nov. 10	1.0122	19.65	9.09		3.30	17.66	8.89	8.89
366	Nov. 13	1.0021	19.64	6.25		0.58	20.45	6.93	6.93
367	Nov. 15	1.0118	21.05	9.20		3.10	18.65	8.98	8.98
369	Nov. 15	1.0237	19.28	11.75		5.91	18.54	11.76	11.76
372	Nov. 19	1.0246	19.60	11.93		5.84	18.81	11.76	11.76
374	Nov. 22	1.0219	19.50	11.33		5.25	18.43	11.07	11.07
400	Nov. 7	1.0309	15.67	12.38		7.55	13.80	12.11	12.11
401	Nov. 7	1.0248	17.45	11.36		6.17	15.06	11.09	11.09
404	Nov. 12	1.0223	15.67	10.31		5.66	14.18	10.33	10.33
405	Nov. 12	1.0167	20.68	10.18		4.17	18.54	10.02	10.02
406	Nov. 13	1.0004	18.30	6.35		0.40	18.58	6.26	6.26
407	Nov. 26	1.0169	16.90	8.95		4.27	14.88	9.15	9.15
408	Nov. 29	1.0193	15.75	9.61		4.84	13.22	9.23	9.23
409	Nov. 28	1.0162	18.35	9.55		4.00	16.93	9.42	9.42
411	Dec. 1	1.0084	19.50	7.78		2.26	18.17	8.01	8.01
412	Dec. 3	1.0081	18.80	7.74		2.03	18.31	7.82	7.82
418		1.0303	16.30	12.78		7.57	15.14	12.51	12.51
419		1.0225	21.75	12.15		5.55	20.21	11.84	11.84
432	Nov. 21	1.0380	16.21	14.20		9.21	14.65	14.01	14.01
433	Nov. 21	1.0299	16.97	12.57		7.47	14.68	12.28	12.28
434	Nov. 21	1.0531	13.92	17.40		12.89	12.43	17.06	17.06
435	Nov. 21	1.0434	16.23	15.75		10.63	14.33	15.34	15.34
436	Nov. 22	1.0315	16.40	12.61		7.76	14.04	12.39	12.39
437	Nov. 22	1.0310	15.90	12.70		7.74	13.31	12.16	12.16
438	Nov. 24	1.0438	16.05	16.00		11.66	11.20	15.46	15.46
439	Dec. 2	1.0198	18.65	10.60		5.21	16.37	10.48	10.48
440	Nov. 27	1.0361	20.90	15.57		8.84	19.76	15.01	15.01
441	Nov. 28	1.0130	21.55	9.85		3.60	18.21	9.36	9.36
450		1.0318	18.40	13.61		7.63	18.54	13.48	13.48
451		1.0422	19.40	16.43		9.74	20.60	16.13	16.13
452		1.0365	17.52	14.40		8.61	17.00	14.05	14.05
453		1.0335	17.95	14.00		8.01	18.31	13.80	13.80
455	Nov. 1	1.0106	19.91	8.60		2.45	20.91	8.92	8.92
458	Nov. 29	1.0197	18.54	10.40		4.72	16.25	9.96	9.96
460	Oct. 30	1.0355	15.35	13.40		8.47	15.88	13.61	13.61
468	Dec. 11	1.0053	17.85	6.62		1.25	17.75	6.89	6.89
469	Dec. 11	1.0051	18.18	6.43		1.01	18.13	6.75	6.75
470	Dec. 24	1.0405	25.38	18.00		9.86	26.05	17.71	17.71
471	Nov. 18	1.0218	18.88	10.93		5.40	17.50	10.97	10.97
472	Nov. 22	1.0191	18.74	10.33		4.41	17.34	9.94	9.94
473	Dec. 1	1.0180	19.37	9.96		4.41	17.20	9.90	9.90
475	Dec. 2	1.0259	18.77	12.08		6.27	19.06	12.26	12.26
476	Dec. 16	1.0171	21.47	10.58		4.03	21.22	10.58	10.58
1891.									
477	Jan. 3	1.0222	20.55	11.67		5.40	20.29	11.71	11.71
1890.									
479	Nov. 10	1.0205	23.01	11.88		4.91	21.79	11.61	11.61
480	Nov. 19	1.0340	21.93	14.73		7.91	20.37	14.24	14.24
481	Nov. 27	1.0210	21.01	11.46		5.10	19.91	11.31	11.31
482	Dec. 1	1.0288	22.35	13.96		6.85	20.95	13.33	13.33
483	Dec. 9	1.0417	21.12	16.60		9.80	21.10	16.32	16.32
486		1.0315	17.80	12.82		7.63	14.88	12.50	12.50
487		1.0273	20.65	12.52		6.66	17.04	12.11	12.11
488		1.0271	20.60	12.53		6.70	17.27	12.21	12.21
490		1.0411	19.10	16.20		9.71	18.77	15.62	15.62
491		1.0277	16.43	12.05		6.89	14.50	11.65	11.65
493		1.0196	23.00	11.75		4.64	22.22	11.45	11.45
494		1.0160	23.24	11.12		4.00	21.64	10.66	10.66
1890.									
496	Oct. 31	1.0278	16.01	11.65		6.06	14.85	10.92	10.92
497	Oct. 31	1.0271	15.97	11.55		6.16	14.27	10.85	10.85
612	Dec. 24	1.0402	25.05	17.67	15.81	9.90	24.06	17.19	17.19
1891.									
627	Feb. 20	1.0617	15.35	19.90	17.59	14.95	14.15	19.61	19.61
628	Feb. 20	1.0405	16.00	14.83	13.09	9.83	15.17	14.78	14.78
810		1.0473	12.66	15.85	11.74	11.66	11.52	15.56	15.56
Average 82 samples		1.0249	18.94	11.88		6.36	17.50	11.92	11.92
Maximum		1.0617	25.38	19.90	(17.59)	14.95	26.05	19.61	19.61
Minimum		1.0004	12.66	6.01	(11.74)	0.40	11.20	6.26	6.26

TABLE III.—*Analyses of fortified sweet wines*—Continued.

## ANGELICA.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
1890.									
331	Nov. 4, before		9.12	23.30					
332	Nov. 6		19.95	17.60					
333	Nov. 6		20.83	17.92					
338	Nov. 1	1.0514	18.75	18.46					
339	Nov. 1	1.0395	21.10	16.55					
340	Nov. 1	1.0440	19.00	16.80					
342	Nov. 4	1.0624	16.82	20.70					
343	Nov. 4	1.0637	15.10	20.16					
344	Nov. 4	1.0674	16.80	21.46					
348	Nov. 8	1.0244	16.05	11.31					
349	Nov. 11	1.0274	17.85	12.09					
376	Nov. 22	1.0535	16.60	18.45					
377	Nov. 24, before	1.0621	7.57	17.80					
378	Nov. 24	1.0425	17.78	16.12					
379	Nov. 25, before	1.0589	7.95	17.47					
380	Nov. 25	1.0433	17.54	16.38					
381	Nov. 26, before	1.0617	7.55	18.02					
382	Nov. 26	1.0419	17.74	16.11					
383	Nov. 27, before	1.0600	6.90	17.50					
384	Nov. 27	1.0430	17.12	16.25					
385	Nov. 27, before	1.0612	6.72	17.72					
386	Nov. 27	1.0401	17.88	16.08					
387	Nov. 27, before	1.0574	8.10	17.12					
388	Nov. 27	1.0402	18.32	15.47					
389	Nov. 28, before	1.0589	7.83	16.92					
390	Nov. 28	1.0411	17.89	15.61					
391	Nov. 28, before	1.0621	6.71	17.80					
392	Nov. 28	1.0415	17.95	15.86					
393	Nov. 28, before	1.0586	7.70	16.95					
394	Nov. 28	1.0410	18.20	15.95					
395	Nov. 29, before	1.0580	7.05	16.88					
396	Nov. 29	1.0397	18.20	15.63					
397	Nov. 29, before	1.0577	7.70	17.16					
398	Nov. 29	1.0403	18.58	15.76					
402	Nov. 7, before.	1.0910	7.45	24.03		21.73	6.34	23.99	23.99
403	Nov. 11	1.0539	15.65	18.17		13.02	13.66	17.54	17.54
410	Nov. 28	1.0021	19.85	6.55		0.20	20.72	6.62	6.62
416	Nov. 11	1.0690	13.82	20.93		16.57	13.45	21.03	21.03
417	Nov. 11	1.0588	18.64	20.32		14.20	16.52	19.51	19.51
420	Nov. 13	1.0558	14.83	18.04		13.52	12.84	17.80	17.80
429	Nov. 13	1.0206	17.62	10.50		5.27	15.96	10.43	10.43
490	Nov. 13	1.0212	19.27	10.76		5.36	16.00	10.53	10.53
445	Nov. 13	1.0587	21.65	21.46		13.80	23.22	20.87	20.87
446	Nov. 13	1.0729	16.88	22.95		17.17	17.68	22.79	22.79
447	Nov. 13	1.0685	18.60	22.68		16.17	17.38	21.71	21.71
448	Nov. 13	1.0745	16.96	23.11		17.58	17.23	23.08	23.08
449	Nov. 13	1.0624	19.50	21.24		14.78	22.26	21.60	21.60
461	Oct. 30, before	1.0950	9.02	22.88		22.09	8.47	25.65	25.65
464	Nov. 29	1.0841	18.36	26.55		19.73	19.56	25.85	25.85
1891.									
474	Nov. 21	1.0163	18.82	9.60		4.03	16.81	9.42	9.42
478	Nov. 13	1.0570	19.55	20.00		13.73	17.75	19.37	19.37
489	Nov. 13	1.0626	19.22	21.22		15.12	17.87	20.79	20.79
525	Nov. 8	1.0802	13.60	23.50	21.17	19.38	12.46	23.56	23.56
609	Dec. 15	1.0860	11.21	23.48	20.17	20.94	10.77	24.61	24.61
626	Feb. 20	1.0625	11.97	19.37	13.05	15.12	11.12	18.90	18.90
Average 41 samples.....		1.0501	17.62	17.73		13.45	16.48	18.71	18.71
Maximum.....		1.0860	21.65	26.55		20.94	23.22	25.85	25.85
Minimum.....		1.0021	11.21	6.55		0.20	10.77	6.62	6.62
Before fortification:									
Average 14 samples.....		1.0648	7.67	18.68					
Maximum.....		1.0950	9.12	24.03					
Minimum.....		1.0574	6.71	16.88					

TABLE III.—Analyses of fortified sweet wines—Continued.

## SHERRY.

Serial number.	Date of fortification.	Direct method.				Indirect method.			
		Specific gravity at 15.56° C.	Per cent. alcohol by volume.	Per cent. total solids.	Per cent. reducing sugars.	Corrected reading of saccharometer at 60° F.	Per cent. alcohol by volume.	Corrected reading of saccharometer at 60° F.	Per cent. extract or sugar.
	1890.								
370	Nov. 18.....	1.0011	20.30	6.46	.....	0.28	19.37	6.35	6.35
371	Nov. 18.....	1.0002	20.52	6.22	.....	0.28	19.25	6.32	6.32
413	Oct. 31.....	1.0229	14.07	10.24	.....	6.16	10.44	9.73	9.73
414	Nov. 22.....	0.9981	18.14	4.23	2.59	-0.51	18.02	5.21	5.21
454	.....	0.9944	26.33	6.43	.....	.....	.....	.....	.....
462	Nov. 29.....	1.0164	18.84	9.95	.....	3.94	17.42	9.49	9.49
463	Nov. 29.....	1.0088	18.51	7.70	.....	2.11	17.90	7.79	7.79
465	Nov. 29.....	1.0042	22.95	7.56	.....	0.47	23.98	7.74	7.74
492	.....	1.0048	22.90	8.20	.....	1.09	22.87	8.07	8.07
495	.....	1.0181	18.90	10.12	.....	4.55	15.03	9.46	9.46
812	.....	0.9920	11.78	1.40	0.54	.....	.....	.....	.....
	Average 11 samples.....	1.0055	19.39	7.14	.....	2.04	18.25	7.79	7.79
	Maximum.....	1.0229	26.33	10.24	.....	6.16	23.98	9.73	9.73
	Minimum.....	0.9920	11.78	1.40	.....	-0.51	10.44	5.21	5.21

## MUSCAT.

1890.									
363	Nov. 10.....	1.0207	20.32	11.37	.....	5.40	18.70	11.29	11.29
365	Nov. 12.....	1.0287	18.35	13.24	.....	7.64	16.18	12.86	12.86
415	Dec. 3.....	1.0307	17.08	12.23	.....	7.61	15.35	12.61	12.61
442	Nov. 19.....	1.0569	12.65	18.40	.....	13.89	10.28	17.41	17.41
456	Nov. 13.....	1.0484	16.06	17.08	15.57	12.23	14.50	16.99	16.99
457	Nov. 19.....	1.0566	14.07	18.21	15.77	14.07	12.02	18.12	18.12
466	Dec. 3.....	1.0443	17.30	16.50	.....	10.44	17.83	16.10	16.10
467	Dec. 3.....	1.0442	17.76	16.30	.....	10.38	13.66	14.90	14.90
530	Nov. 5.....	1.0922	16.08	27.77	24.92	22.69	13.60	27.19	27.19
531	Nov. 5.....	1.0828	15.28	24.77	22.65	20.19	14.33	24.90	24.90
606	Dec. 3.....	1.0342	24.48	15.98	14.21	8.68	23.52	15.83	15.83
Average 11 samples.....		1.0491	17.22	17.44	.....	12.11	15.45	17.11	17.11
Maximum.....		1.0922	24.48	27.77	(24.92)	22.69	23.52	27.19	27.19
Minimum.....		1.0207	12.65	11.37	(14.21)	5.40	10.28	11.29	11.29

## MISCELLANEOUS.

MALAGA.									
1890.									
350	Nov. 12.....	1.0279	19.17	12.87	.....	.....	.....	.....	.....
368	Nov. 15.....	1.0295	20.40	14.00	.....	7.26	18.43	13.08	13.08
373	Nov. 22.....	1.0322	23.30	14.90	.....	.....	.....	.....	.....
TOKAY.									
1890.									
431	Nov. 20.....	1.0562	14.63	19.94	11.08	13.61	18.35	19.41	19.41
ABNORMAL MUSTS.									
624	First district, California.....	1.1538	0.00	38.37	32.96	.....	.....	.....	.....
773	do.....	1.1568	9.48	38.90	32.47	.....	.....	.....	.....
808	Oakville, Cal.....	1.1776	1.53	38.42	34.68	.....	.....	.....	.....
809	808 fermented.....	1.0453	13.21	14.74	11.48	11.21	11.23	15.02	15.02
UNFERMENTED WINE.									
399	Dunkirk, N. Y.....	1.0496	2.90	13.32	.....	.....	.....	.....	.....
428	Pennsylvania.....	1.0304	5.74	9.35	.....	.....	.....	.....	.....
744	New York, N. Y.....	1.0352	8.48	11.08	8.68	8.65	7.41	11.26	11.26
974	do.....	1.0712	2.08	17.78	.....	.....	.....	.....	.....
975	do.....	1.0709	2.12	17.50	.....	.....	.....	.....	.....
Summary fermented wines, average 149 samples.....		1.03259	18.494	13.641	.....	7.938	17.153	13.402	13.402
Maximum.....		1.0950	26.33	27.77	(24.92)	22.69	26.05	27.19	27.19
Minimum.....		0.9920	11.21	1.40	(11.08)	-0.51	10.28	5.21	5.21

This office not being provided with a physical laboratory for the proper testing of hydrometers and the standardization of weights, flasks, and tubes, arrangement had to be made with the Superintendent of the Coast and Geodetic Survey to have all such work carried out in the physical laboratory connected with the Office of Weights and Measures of his Bureau. It is hardly necessary to say that this class of work involves the greatest accuracy of manipulation and a large amount of time to properly perform the various comparisons at controlled temperatures. For the saccharometers and alcoholometers to be hereafter issued by this office, the necessary correction to be applied for every  $2\frac{1}{2}$  per cent. readings of their stems will be furnished by the Coast Survey after direct comparison with the standard solutions and instruments now in their possession. For the manufacturers of these instruments sets of standard ones have been supplied so that it is expected that the hydrometers furnished will be as accurate as it is possible to make such instruments. As soon as the necessary comparisons can be made by the Coast Survey after the instruments are received from the manufacturers, a sufficient stock will be kept on hand in this laboratory, and the unavoidable delays hitherto occasioned in filling requisitions from collectors will, it is hoped, be avoided. The most serious delay has been caused in obtaining a satisfactory model of a portable still for the alcoholic determinations in sweet wines (in accordance with the provisions of the revised regulations), and although one of the largest chemical supply houses in the country has the contract for furnishing the necessary outfits, they have not yet been able to make a still that comes up to the requirements of the specifications.

#### OLEOMARGARINE.

Of the fifty-one samples received from revenue officers for chemical analysis twenty-six proved to be oleomargarines and the remainder butters. The butters were in most cases exceedingly rancid; some of the officers had evidently considered that rancidity was presumptive of the presence of added fats, overlooking the well known fact that manufactured oleomargarine will keep for a long time without undergoing rancid fermentation, whereas poorly worked butters rapidly decompose, and will even undergo putrefactive fermentation if kept long enough. Samples of oleomargarines have been kept in the laboratory refrigerator for over 2 years without becoming rancid, although at the end of that time they had lost their butter flavor and tasted and smelt like suet fat. These were of the ordinary grades, and retained until they were called for as evidence in trials, and no especial precautions were taken to exclude the air.

An interesting report of the United States consul at Rotterdam has lately been issued by the State Department, showing the vast strides made in the production and consumption of oleomargarine in the Netherlands, oleo oil to the value of \$10,000,000 being imported from the United States during the calendar year 1890, and an estimated total output of oleomargarine of 165,000,000 pounds being produced during the same period, of which nearly 128,000,000 pounds were exported to England, Belgium, France, Spain, Portugal, Sweden, Norway, Denmark, and the Dutch, English, and Portuguese colonial possessions. The farmers found that this large output of artificial butter did not interfere in the least with those of them who made a high grade of butter, which commanded good prices the year round, and those who only owned a few cows had no difficulty in making contracts with the oleomargarine fac-



tories to take all the milk their cows would yield. The sale of oleo-margarine in Europe, as in this country, was among the poorer classes, who prefer a palatable fat to a rancid one.

#### MISCELLANEOUS SAMPLES.

Several samples of so-called ciders have been analyzed, which proved on examination to be free from any admixture of the fermented juice of expressed apples, and to consist of varying mixtures of water, tartaric acid, coloring matters, with more or less alcohol, and certain flavoring matters according as peach, cherry, or orange cider was desired to be manufactured. Although a well fermented apple cider contains more alcohol than the strongest ales, its manufacture and sale are not under internal-revenue laws, yet the manufacture of mixtures of alcohol or other distilled spirits flavored or colored to imitate certain alcoholic beverages is subject to tax.

Two samples of a mixture of rock candy and diluted distilled spirits were analyzed, and the manufacturers held to be rectifiers under the law.

Samples of high-colored recently produced distilled spirits continue to be received for analysis. In most cases caramel or other artificial coloring matter is found on examination to be present, arising from such material being introduced into the barrels, presumably before they are filled at the cistern room of the distillery. Of course in the case of rectified goods, where the rectifier is at perfect liberty to introduce what coloring matter or flavoring extracts he pleases, abnormal whiskeys may be expected, but they should not be found on distillery premises. The introduction of foreign matter into distilled spirits in which such matter is more or less soluble tends to a greater or less extent to increase the specific gravity of such spirits, and as a consequence the reading of the alcoholometer is below the existing alcoholic contents. This is well exemplified in an exaggerated form in the case of sweet wines (see Tables II and III, *ante*), where there may be as much as 26 per cent. of alcohol by volume in the wine, which the alcoholometer would not only fail to indicate, but would apparently show that there was none at all present. No hydrometer can be made to indicate the composition of three liquids, but is restricted to two, one of which is water, as a general thing, and the other a variable quantity of the substance whose percentage presence has previously been determined by careful analysis, and consequently whose resulting specific gravity is known. Where a third substance is present in a solution it must be eliminated before a hydrometer can be used to indicate the proportions of the other two. In the case of sweet wines, cordials, artificially colored spirits, etc., the evaporation of the liquid in a closed vessel with condensation of the vapors given off on heating readily separates the volatile matters, ethers, alcohols, and water from the non-volatile coloring matters, sugars, mineral salts, etc., and permits of the determination of the alcohol present in the distillate by means of a hydrometer, and by suitable calculation of the amount in the original liquid.

The paper used for printing revenue stamps has frequently been examined and the admixture of wood pulp detected, when present, readily under the microscope by using a moderate power and staining the well macerated paper (previously boiled in dilute caustic alkali solution and washed with dilute acid and water) with potassium iodide, when the characteristic cellular structure of the wood fiber assumes a purplish hue; as such admixture is contrary to the terms of the contract, when

such adulterated paper was found the contract was annulled; the deliveries under the new contract made in consequence of this examination have been so far free from such adulteration.

The first sample received under the provisions of the act "to prevent the manufacture or sale of adulterated food or drugs in the District of Columbia," approved October 12, 1888, has been analyzed, and the matter is now in the hands of the United States attorney.

I have the honor to be, very respectfully,

JOHN W. MASON,  
*Commissioner.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

(No. 5.)

**REPORT OF THE CHIEF OF THE BUREAU OF ENGRAVING AND  
PRINTING.**

**TREASURY DEPARTMENT,  
BUREAU OF ENGRAVING AND PRINTING,  
*Washington, D. C., October 16, 1891.***

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year 1891:

The result of the year's operations is the largest delivery of securities, stamps, and miscellaneous work of any year during a period of 14 years. There were completed and delivered during the year 11,233,999 sheets of United States notes, Treasury notes, gold and silver certificates, bonds, and national bank notes, having a face value of \$308,965,930; 33,500,696 sheets of internal revenue and customs stamps containing 927,934,984 stamps, and 1,655,686 sheets of drafts, checks, certificates, etc., besides a large amount of miscellaneous work for the various departments of the Government. There were also received from the Commissioner of Internal Revenue, and returned to him after being imprinted with the words "Act of March 1, 1890," 723,663 sheets containing 24,522,669 stamps for tobacco and snuff.

When the estimates for this year's work were submitted in October, 1889, it was anticipated that the deliveries would be nearly 15 per cent. greater than for the year 1890 and nearly 8 per cent. greater than for 1889 in which were made the largest deliveries from 1877 to that time. The result shows that the deliveries are 27 per cent. greater than those for 1890 and 18 per cent. greater than those for 1889. This large amount of work has not been accomplished without extra effort on the part of nearly every one connected with the establishment. During the greater part of the year it was necessary to work the plate printers and other employes connected with their work, constituting the largest part of the force of the Bureau,  $2\frac{1}{2}$  hours, and from March 19 to May 31, 1891,  $3\frac{1}{2}$  hours beyond the regular hours daily, commencing work during this latter period at 7 a. m. and closing at 6.30 p. m.

During the spring of 1891 the demand for small notes, under the Act of July 14, 1890, and the Act of August 4, 1886, was so great that, taken in connection with the steadily increasing demand for internal revenue stamps, it became apparent that the facilities of the Bureau, even with the additional space which would be afforded by the new wing when completed, would not be sufficient for the execution of the work within the regular hours. It became necessary, therefore, to devise some method of performing the work that would enable the Bureau to do this. After a very full and careful examination into the matter I became satisfied that the method of printing internal revenue stamps from steel plates engraved in relief, while affording ample protection to the Government, would enable me to do the printing more rapidly, and would thus secure the prompt filling of orders without the necessity of working overtime. I accordingly recommended that the internal revenue stamps known as "strip tobacco stamps," of denomi-

nations from 1 ounce to 16 ounces inclusive, be executed by this method, and, upon submitting samples of this work to the Secretary and to the Commissioner of Internal Revenue, they were approved, and a large quantity of the stamps of the denominations of 2 ounce and 4 ounce has been printed by this method, delivered to, and issued by the Commissioner. As rapidly as the engraving of the other denominations of strip tobacco stamps can be finished they will be printed by that method also. It is estimated that the difference in cost between the two methods will result in a saving of \$156,941 a year.

Work on the addition to the building, recently authorized by Congress, was commenced March 19, 1891, and was pushed forward as rapidly as the weather would permit. The first part of the building was completed and turned over to me July 1, 1891, and the entire building was completed and turned over to me August 29, 1891. As rapidly as portions of the building were turned over I had new presses placed therein, and there are now in operation in the new wing 126 hand presses. Since I assumed charge of the Bureau (July 1, 1889) I have added 149 hand presses to its plant. With these additional presses, and the relief afforded by the change to relief printing on the tobacco stamps, I am now able to do all the work required within the regular hours, and the force of the Bureau has, since October 1, 1891, been working but eight hours daily.

The large increase in the work of the Bureau has necessitated a corresponding increase in its force. The number of employés has increased from 1,074 at the close of 1890 to 1,246 at the close of 1891, an increase of 16 per cent. The principal increase was in plate printers and assistants, there having been 60 printers and 61 assistants employed during the year.

The financial statement for the year is as follows:

**Appropriations for the year:**

Salaries .....	\$17,450.00
Compensation of employés .....	370,000.00
Plate printing .....	525,000.00
Materials and miscellaneous expenses .....	178,000.00
<b>Total.....</b>	<b>1,090,450.00</b>

Repayments were made to credit of these appropriations on account of engraving and printing the Treasury notes and of materials furnished the several departments, divided as follows:

Salaries .....	\$1,015.30
Compensation of employés .....	55,740.64
Plate printing .....	81,059.25
Materials and miscellaneous expenses .....	39,434.06
	<b>\$177,249.25</b>

<b>Aggregate available .....</b>	<b>1,267,699.25</b>
----------------------------------	---------------------

**Expenditures during the year:**

Salaries .....	17,208.68
Compensation of employés .....	425,533.95
Plate printing .....	605,483.73
Materials and miscellaneous expenses .....	217,036.93
<b>Total.....</b>	<b>1,265,263.29</b>

**Unexpended balances:**

Salaries .....	1,256.62
Compensation of employés .....	206.69
Plate printing .....	575.52
Materials and miscellaneous expenses .....	397.13

<b>Total.....</b>	<b>2,435.96</b>
-------------------	-----------------

The expenditures of 1891, as compared with those of 1890, show an increase of 25 per cent., while the increase in the amount of work delivered is 27 per cent. There was added to the plant of the Bureau during the year new machinery to the value of \$12,257.54.

I desire to earnestly renew my recommendation that an appropriation be obtained from Congress for the erection of an outbuilding for the accommodation of the Bureau's ink mills, laundry, carpenter shop, stable, and for storage. The necessity for this building has been so often shown in the annual reports of this Bureau and in communications to Congress that it is hardly necessary to repeat it here. I also beg to call attention to the great need of an appropriation for painting the old portion of the Bureau building, both the woodwork and the brickwork. The building has not been painted for 10 years, and the woodwork is now in such a condition that unless it is covered with a fresh coat of paint it will rot from exposure to the weather.

The result of the year's operations, as shown above, is especially gratifying when the fact is considered that there were many difficulties to contend with; and I must acknowledge here the uniform courtesy and cordial support I have received from yourself and your Assistant Secretaries. My thanks are also due to the subordinate officers of the Bureau for faithfulness in the discharge of their several duties.

Respectfully submitted.

WM. M. MEREDITH,  
*Chief of Bureau.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

NO. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, CERTIFICATES OF DEPOSIT, BONDS, AND NATIONAL BANK CURRENCY DELIVERED DURING THE FISCAL YEAR 1891.

Class.	Denomina- tion.	Sheets.	Value.
United States notes, series of 1880, unsealed .....	\$1	151,000	\$604,000
Do .....	2	83,000	664,000
Do .....	5	1,081,000	21,620,000
Do .....	10	401,000	16,040,000
Do .....	20	312,000	24,960,000
Do .....	50	21,000	4,200,000
Do .....	100	15,000	6,000,000
Total .....		2,064,000	74,088,000
Silver certificates, series of 1886, unsealed .....	1	2,343,000	9,372,000
Do .....	2	551,000	4,408,000
Do .....	5	1,527,000	30,540,000
Do .....	10	368,000	14,720,000
Do .....	20	154,000	12,320,000
Total .....		4,943,000	71,360,000
Silver certificates, series of 1880, unsealed .....	50	25,000	5,000,000
Do .....	100	25,000	10,000,000
Total .....		50,000	15,000,000
Gold certificates, Department series, unsealed .....	20	50,000	4,000,000
Do .....	50	25,000	5,000,000
Do .....	100	15,000	6,000,000
Do .....	1,000	2,000	8,000,000
Total .....		92,000	23,000,000
Treasury notes, series of 1890, unsealed .....	1	987,000	3,948,000
Do .....	2	444,000	3,552,000
Do .....	5	808,000	16,160,000
Do .....	10	719,000	28,760,000
Do .....	20	122,000	9,760,000
Do .....	100	30,000	12,000,000
Do .....	1,000	4,000	16,000,000
Total .....		3,114,000	90,180,000
3.50 per cent. District of Columbia registered bonds .....	100	50	5,000
Do .....	500	50	25,000
Do .....	1,000	2,370	2,370,000
Total .....		2,470	2,400,000
National currency, series of 1875 .....	5, 5, 5, 5	90,245	1,804,900
Do .....	10, 10, 10, 10	3,950	158,000
Do .....	10, 10, 10, 20	41,596	2,079,800
Do .....	10, 10, 20, 50	55	4,950
Do .....	20, 20, 20, 50	200	22,000
Do .....	20, 20, 20, 20	235	18,800
Do .....	50, 100	704	105,600
Total .....		136,985	4,194,050
National currency, series of 1882 .....	5, 5, 5, 5	519,494	10,389,880
Do .....	10, 10, 10, 20	284,535	14,226,750
Do .....	50, 100	27,515	4,127,250
Total .....		831,544	28,743,880

## CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 489

## NO. 1.—STATEMENT SHOWING THE UNITED STATES NOTES, ETC.—Continued.

## RECAPITULATION.

Class.	Sheets.	Value.
United States notes, series of 1880, unsealed.....	2,064,000	\$74,088,000
Silver certificates, series of 1884, unsealed.....	4,943,000	71,360,000
Silver certificates, series of 1880, unsealed.....	50,000	15,000,000
Gold certificates, Department series, unsealed.....	82,000	23,000,000
Treasury notes, series of 1890, unsealed.....	3,114,000	90,180,000
3.50 per cent. District of Columbia registered bonds.....	2,470	2,400,000
National currency, series of 1875.....	136,985	4,194,050
National currency, series of 1882.....	531,544	28,743,880
Total.....	11,233,999	308,965,930

## NO. 2.—STATEMENT SHOWING THE INTERNAL REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1891.

Class.	Volumes.	Sheets.	Stamps.
<b>Tax-paid stamps for distilled spirits, series of 1878:</b>			
10-gallon.....	50	2,500	7,500
20-gallon.....	220	11,000	33,000
30-gallon.....	780	39,000	117,000
40-gallon.....	5,300	265,000	795,000
50-gallon.....	70	3,500	10,500
80-gallon.....	3,320	166,000	498,000
90-gallon.....	170	8,500	25,500
Total.....	9,910	495,500	1,486,500
<b>Stamps for rectifiers, series of 1878:</b>			
5-gallon.....	610	30,500	122,000
10-gallon.....	940	47,000	188,000
20-gallon.....	910	45,500	182,000
30-gallon.....	1,180	59,000	236,000
40-gallon.....	4,760	238,000	932,000
50-gallon.....	320	16,000	64,000
70-gallon.....	65	3,250	13,000
80-gallon.....	240	12,000	48,000
90-gallon.....	40	2,000	8,000
100-gallon.....	20	1,000	4,000
110-gallon.....	20	1,000	4,000
130-gallon.....	20	1,000	4,000
Total.....	9,125	456,250	1,825,000
<b>Stamps for wholesale liquor dealers, series of 1878:</b>			
5-gallon.....	340	34,000	102,000
10-gallon.....	950	95,000	285,000
20-gallon.....	560	56,000	168,000
30-gallon.....	60	6,000	18,000
40-gallon.....	1,020	102,000	306,000
50-gallon.....	220	22,000	66,000
Total.....	3,150	315,000	945,000
<b>Warehouse stamps, series of 1878:</b>			
Distillery warehouse.....	5,880	586,000	2,344,000
<b>Warehouse stamps, series of 1890:</b>			
Special bonded warehouse.....	160	16,000	64,000
Rewarehouse.....	130	13,000	52,000
Total.....	290	29,000	116,000
<b>Brewers' permit stamps, series of 1878.....</b>	310	31,000	124,000
<b>Stamps for fortified wines, series of 1890:</b>			
Fortified sweet wine.....	40	4,000	16,000
Fortified wine for exportation.....	40	2,000	8,000
Transfers for grape brandy.....	80	2,000	8,000
Total.....	160	8,000	32,000
<b>Export distilled spirits stamps, series of 1878.....</b>	10	1,000	4,000

## No. 2.—STATEMENT SHOWING THE INTERNAL REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1891—Continued.

Class.	Volumes.	Sheets.	Stamps.
Export fermented liquor stamps, series of 1891.....	350	35,000	140,000
Export tobacco and export cigar stamps, series of 1883:			
Export tobacco.....	240	24,000	96,000
Export cigars.....	25	2,500	10,000
Total.....	265	26,500	106,000
Tobacco stamps, stub, series of 1883:			
10-pound.....	5,340	427,200	2,136,000
20-pound.....	2,900	232,000	1,160,000
30-pound.....	840	67,200	336,000
40-pound.....	500	40,000	200,000
50-pound.....	105	8,400	42,000
Total.....	9,685	774,800	3,874,000
Tobacco stamps, stub, series of 1891, series 1883 imprinted "Act October 1, 1890:"			
10-pound.....	418	33,440	167,200
20-pound.....	122	9,760	48,800
30-pound.....	116	9,280	46,400
40-pound.....	60	4,800	24,000
Total.....	716	57,280	286,400
Tobacco stamps, stub, series of 1891:			
5-pound.....	2,560	204,800	1,024,000
10-pound.....	5,650	452,000	2,260,000
20-pound.....	3,060	244,800	1,224,000
30-pound.....	1,050	84,000	420,000
40-pound.....	475	38,000	190,000
50-pound.....	120	9,600	48,000
60-pound.....	30	2,400	12,000
Total.....	12,945	1,035,600	5,178,000
Snuff stamps, stub, series of 1883:			
10-pound.....	30	2,400	12,000
20-pound.....	30	2,400	12,000
Total.....	60	4,800	24,000
Snuff stamps, stub, series of 1891:			
10-pound.....	50	4,000	20,000
20-pound.....	40	3,200	16,000
Total.....	90	7,200	36,000
Special-tax stamps for tobacco, series of 1890:			
Dealers in manufactured tobacco.....	100	5,000	10,000
Manufacturers of cigars.....	20	200	200
Total.....	120	5,200	10,200
Special-tax stamps for liquors, series of 1890:			
Wholesale dealers in malt liquors.....	20	200	200
Stills manufactured.....	10	100	100
Worms manufactured.....	6	60	60
Total.....	36	360	360
Special-tax stamps for liquors, series of 1890 extended:			
Retail liquor dealers.....	350	17,500	85,000
Wholesale liquor dealers.....	126	1,260	1,260
Retail malt liquor dealers.....	261	2,610	2,610
Wholesale malt liquor dealers.....	126	1,260	1,260
Manufacturers of stills.....	63	630	630
Rectifiers.....	126	1,260	1,260
Rectifiers of less than 500 barrels.....	126	1,260	1,260
Brewers.....	126	1,260	1,260
Brewers of less than 500 barrels.....	126	1,260	1,260
Total.....	1,430	28,300	45,800
Special-tax stamps for oleomargarine, series of 1890:			
Retail dealers.....	245	2,450	2,450



## No 2.—STATEMENT SHOWING THE INTERNAL REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1891—Continued.

Class.	Volume.	Sheets.	Stamps.
Special tax stamps for oleomargarine, series of 1890 extended:			
Retail dealers .....	126	1, 260	1, 260
Wholesale dealers .....	30	300	300
Manufacturers, \$600. ....	30	300	300
Total .....	186	1, 860	1, 860
Special-tax stamps for liquors, series of 1891:			
Retail liquor dealers .....	2, 250	112, 500	225, 000
Wholesale liquor dealers .....	555	5, 550	5, 550
Retail malt liquor dealers .....	1, 227	12, 270	12, 270
Wholesale malt liquor dealers .....	487	4, 870	4, 870
Manufacturers of stills .....	30	300	300
Rectifiers .....	101	1, 010	1, 010
Rectifiers of less than 500 barrels .....	185	1, 850	1, 850
Brewers .....	255	2, 550	2, 550
Brewers of less than 500 barrels .....	153	1, 530	1, 530
Stills manufactured .....	30	300	300
Worms manufactured .....	30	300	300
Total .....	5, 303	143, 030	255, 530
Special-tax stamps for oleomargarine, series of 1891: *			
Retail dealers .....	456	4, 560	4, 560
Wholesale dealers .....	60	600	600
Manufacturers .....	30	300	300
Total .....	546	5, 460	5, 460
Export oleomargarine stamps, series of 1886 .....	295	29, 500	118, 000
Tax-paid stamps for oleomargarine, series of 1836:			
10-pound .....	2, 430	121, 500	486, 000
20-pound .....	740	37, 000	148, 000
30-pound .....	1, 320	66, 000	264, 000
40-pound .....	990	49, 500	198, 000
50-pound .....	1, 880	94, 000	376, 000
60-pound .....	540	27, 000	108, 000
70-pound .....	150	7, 500	30, 000
80-pound .....	20	1, 000	4, 000
90-pound .....	120	6, 000	24, 000
100-pound .....	70	3, 500	14, 000
Total .....	8, 260	413, 000	1, 652, 000
Deer stamps, series of 1878:			
Hogshead .....		80, 000	1, 600, 000
Barrel .....		189, 000	3, 780, 000
1/2-barrel .....		1, 022, 000	20, 440, 000
1/4-barrel .....		23, 700	474, 000
1/8-barrel .....		2, 510, 000	50, 200, 000
1/16-barrel .....		151, 500	3, 030, 000
1/32-barrel .....		571, 000	11, 420, 000
Total .....		4, 547, 200	90, 944, 000
Tobacco stamps, strip, series of 1833:			
1-ounce .....		84, 000	3, 360, 000
2-ounce .....		2, 552, 500	102, 100, 000
3-ounce .....		107, 000	4, 280, 000
4-ounce .....		1, 081, 000	43, 240, 000
8-ounce .....		420, 000	6, 300, 000
16-ounce .....		141, 000	2, 115, 000
Total .....		4, 385, 500	161, 395, 000
Tobacco stamps, strip, series 1891; series 1833, imprinted "Act October 1, 1890:"			
1-ounce .....		16, 000	640, 000
3-ounce .....		15, 000	600, 000
8-ounce .....		34, 000	510, 000
16-ounces .....		12, 000	180, 000
Total .....		77, 000	1, 930, 000
Tobacco stamps, strip, series of 1891:			
1-ounce .....		191, 000	7, 640, 000
2-ounce .....		3, 633, 500	145, 340, 000
3-ounce .....		152, 500	6, 100, 000
4-ounce .....		1, 865, 000	74, 600, 000

**NO. 2.—STATEMENT SHOWING THE INTERNAL REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1891—Continued.**

Class.	Volume.	Sheets.	Stamps.
<b>Tobacco stamps, strips, series of 1891—Continued.</b>			
8-ounce.....		807,000	12,105,000
16-ounce.....		394,000	5,910,000
<b>Total.....</b>		<b>7,043,000</b>	<b>251,695,000</b>
<b>Tobacco stamps, sheet, series of 1883:</b>			
$\frac{1}{2}$ -pound.....		17,000	204,000
1-pound.....		15,000	180,000
2-pound.....		2,000	24,000
3-pound.....		30,000	360,000
4-pound.....		37,000	444,000
5-pound.....		30,000	360,000
<b>Total.....</b>		<b>131,000</b>	<b>1,572,000</b>
<b>Tobacco stamps, sheet, series of 1891, series of 1883 imprinted "Act October 1, 1890:"</b>			
3 pound.....		1,000	12,000
<b>Tobacco stamps, sheet, series of 1891:</b>			
$\frac{1}{2}$ pound.....		37,000	444,000
1 pound.....		25,000	300,000
2 pound.....		15,000	180,000
3 pound.....		32,000	384,000
4 pound.....		32,000	384,000
5 pound.....		12,000	144,000
<b>Total.....</b>		<b>153,000</b>	<b>1,836,000</b>
<b>Snuff stamps, small, series of 1883:</b>			
1 ounce.....		66,000	12,936,000
2 ounce.....		68,000	7,344,000
3 ounce.....		2,000	200,000
<b>Total.....</b>		<b>136,000</b>	<b>20,480,000</b>
<b>Snuff stamps, small, series of 1891:</b>			
$\frac{1}{2}$ ounce.....		2,000	392,000
1 ounce.....		115,000	22,540,000
2 ounce.....		99,000	10,692,000
3 ounce.....		4,000	400,000
<b>Total.....</b>		<b>220,000</b>	<b>34,024,000</b>
<b>Snuff stamps, strips, series of 1883:</b>			
4 ounce.....		37,000	740,000
6 ounce.....		181,000	3,620,000
8 ounce.....		3,000	60,000
16 ounce.....		34,000	340,000
<b>Total.....</b>		<b>255,000</b>	<b>4,760,000</b>
<b>Snuff stamps, strip, series of 1891, series 1883 imprinted "Act October 1, 1890:"</b>			
4 ounce.....		3,700	74,000
16 ounce.....		5,800	58,000
<b>Total.....</b>		<b>9,500</b>	<b>132,000</b>
<b>Snuff stamps, strip, series of 1891:</b>			
4 ounce.....		50,300	1,006,000
6 ounce.....		266,000	5,320,000
8 ounce.....		7,000	140,000
16 ounce.....		41,200	412,000
<b>Total.....</b>		<b>364,500</b>	<b>6,878,000</b>
<b>Snuff stamps, sheet, series of 1883:</b>			
$\frac{1}{2}$ pound.....		2,000	24,000
1 pound.....		3,000	36,000
3 pound.....		3,000	36,000
5 pound.....		6,000	72,000
<b>Total.....</b>		<b>14,000</b>	<b>168,000</b>
<b>Snuff stamps, sheet, series of 1891:</b>			
$\frac{1}{2}$ pound.....		3,000	36,000
1 pound.....		6,000	72,000
2 pound.....		4,000	48,000

## CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 493

## NO. 2.—STATEMENT SHOWING THE INTERNAL REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1891—Continued.

Class.	Volume.	Sheets.	Stamps.
Snuff stamps, sheet, series of 1891—Continued.			
3 pound .....		4,000	48,000
5 pound .....		10,000	120,000
Total .....		27,000	324,000
Cigar stamps, strip, series of 1883:			
25 cigars .....		497,000	4,970,000
50 cigars .....		6,239,000	62,390,000
100 cigars .....		1,002,000	10,020,000
200 cigars .....		30,000	150,000
250 cigars .....		194,000	970,000
500 cigars .....		11,000	55,000
Total .....		7,973,000	78,555,000
Cigar stamps, strip, series of 1891:			
12 cigars .....		47,000	470,000
13 cigars .....		76,000	760,000
Total .....		123,000	1,230,000
Cigarette stamps, small, series of 1883:			
10 cigarettes .....		2,875,000	230,000,000
20 cigarettes .....		222,000	17,760,000
Total .....		3,097,000	247,760,000
Cigarette stamps, small, series of 1891:			
10 cigarettes .....		15,000	1,050,000
20 cigarettes .....		7,000	490,000
Total .....		22,000	1,540,000
Cigarette stamps, strip, series of 1883:			
50 cigarettes .....		13,000	156,000
100 cigarettes .....		40,800	406,000
Total .....		53,800	562,000
Cigarette stamps, strip, series of 1891:			
50 cigarettes .....		10,000	120,000
100 cigarettes .....		20,000	200,000
Total .....		30,000	320,000
Stamps for prepared smoking opium, strip, series of 1891:			
4 ounce .....		800	4,000
8 ounce .....		800	4,000
16 ounce .....		800	4,000
Total .....		2,400	12,000
Hydrometer labels .....			
		750	15,000
Lock seals, series of 1875 .....			
		5,156	278,424
Lock seals, series of 1878 .....			
		1,000	50,000

## RECAPITULATION.

Tax-paid stamps, series of 1878 .....	9,910	495,500	1,486,500
Stamps for rectifiers, series of 1878 .....	9,125	456,250	1,825,000
Stamps for wholesale liquor dealers, series of 1878 .....	3,150	315,000	945,000
Warehouse stamps, series of 1878 .....	5,160	586,000	2,344,000
Warehouse stamps, series of 1890 .....	290	29,000	116,000
Brewers' permit stamps, series of 1878 .....	310	31,000	124,000
Stamps for fortified wines, series of 1890 .....	160	8,000	32,000
Export distilled spirit stamps, series of 1878 .....	10	1,000	4,000
Export fermented liquor stamps, series of 1891 .....	350	35,000	140,000
Export tobacco and cigar stamps, series of 1883 .....	265	26,500	106,000
Tobacco stamps, stub, series of 1883 .....	9,685	774,800	3,874,000
Tobacco stamps, stub, series of 1883, imprinted .....	716	57,280	286,400
Tobacco stamps, stub, series of 1891 .....	12,945	1,035,600	5,178,000
Snuff stamps, stub, series of 1883 .....	60	4,800	24,000
Snuff stamps, stub, series of 1891 .....	90	7,200	36,000
Special-tax stamps for tobacco, series of 1890 .....	120	5,200	10,200
Special-tax stamps for liquors, series of 1890 .....	36	360	360
Special-tax stamps for liquors, series of 1890, extended .....	1,430	28,300	45,800

○ No. 2.—STATEMENT SHOWING THE INTERNAL REVENUE STAMPS DELIVERED DURING THE FISCAL YEAR 1891—Continued.

RECAPITULATION—Continued.

Class.	Volume.	Sheets.	Stamps.
Special-tax stamps for oleomargarine, series of 1890.....	245	2,450	2,450
Special-tax stamps for oleomargarine, series of 1890, extended.....	186	1,860	1,860
Special-tax stamps for liquors, series of 1891.....	5,303	143,030	255,530
Special-tax stamps for oleomargarine, series of 1891.....	546	5,460	5,460
Export oleomargarine stamps, series of 1886.....	295	29,500	118,000
Tax-paid oleomargarine stamps, series of 1886.....	8,260	413,000	1,652,000
Beer stamps, series of 1878.....		4,547,200	90,944,000
Tobacco stamps, strip, series of 1883.....		4,385,500	161,395,000
Tobacco stamps, strip, series of 1883, imprinted.....		77,000	1,930,000
Tobacco stamps, strip, series of 1891.....		7,043,000	251,695,000
Tobacco stamps, sheet, series of 1883.....		131,000	1,572,000
Tobacco stamps, sheet, series of 1883, imprinted.....		1,000	12,000
Tobacco stamps, sheet, series of 1891.....		153,000	1,836,000
Snuff stamps, small, series of 1883.....		136,000	20,460,000
Snuff stamps, small, series of 1891.....		220,000	34,024,000
Snuff stamps, strip, series of 1883.....		255,000	4,760,000
Snuff stamps, strip, series of 1883, imprinted.....		9,500	132,000
Snuff stamps, strip, series of 1891.....		364,500	6,878,000
Snuff stamps, sheet, series of 1883.....		14,000	168,000
Snuff stamps, sheet, series of 1891.....		27,000	324,000
Cigar stamps, strip, series of 1883.....		7,973,000	78,555,000
Cigar stamps, strip, series of 1891.....		123,000	1,230,000
Cigarette stamps, small, series of 1883.....		3,097,000	247,700,000
Cigarette stamps, small, series of 1891.....		22,000	1,540,000
Cigarette stamps, strip, series of 1883.....		53,600	562,000
Cigarette stamps, strip, series of 1891.....		30,000	320,000
Stamps for prepared smoking opium, strip, series of 1891.....		2,400	12,000
Hydrometer labels.....		750	15,000
Lock seals, series of 1875.....		5,156	278,424
Lock seals, series of 1878.....		1,000	50,000
Total.....	69,347	33,163,696	925,084,934

No. 3.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS, SERIES OF 1883, RETURNED BY COMMISSIONER FOR IMPRINTING, "ACT OF OCTOBER 1, 1890."

Class.	Sheets.	Stamps.
Tobacco stamps, stub, series of 1883:		
10 pound.....	80	400
20 pound.....	1,120	5,600
30 pound.....	4,800	24,000
40 pound.....	5,040	25,200
50 pound.....	4,720	23,600
60 pound.....	960	4,800
Total.....	16,720	83,600
Tobacco stamps, strip, series of 1883:		
1 ounce.....	34,161½	1,406,460
2 ounce.....	110,781½	4,431,260
3 ounce.....	34,516	1,380,640
4 ounce.....	123,177	4,927,080
8 ounce.....	74,167	1,112,505
16 ounce.....	47,864	717,960
Total.....	425,667	13,975,905
Tobacco stamps, sheet, series of 1883:		
½ pound.....	33,353	400,236
1 pound.....	22,293	267,516
2 pound.....	18,231	218,772
3 pound.....	11,904	142,848
4 pound.....	16,401	197,532
Total.....	102,242	1,226,904
Snuff stamps, small, series of 1883:		
½ ounce.....	5,234	1,025,864
1 ounce.....	14,004	2,744,784
2 ounce.....	27,467	2,966,436
3 ounce.....	2,816	281,600
Total.....	49,521	7,018,684

## CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 495

## NO 3.—STATEMENT SHOWING THE INTERNAL-REVENUE STAMPS, ETC.—Continued.

Class.	Sheets.	Stamps.
Snuff stamps, strip, series of 1883:		
4-ounce .....	32, 836	656, 720
6-ounce .....	45, 392	907, 840
8 ounce .....	8, 058	161, 160
16-ounce .....	13, 434	134, 340
Total .....	99, 720	1, 860, 060
Snuff stamps, sheet, series of 1883:		
1-pound .....	3, 924	47, 088
1-pound .....	4, 221	50, 652
2-pound .....	6, 939	83, 268
3-pound .....	4, 601	55, 212
4-pound .....	4, 116	49, 392
5-pound .....	5, 992	71, 904
Total .....	29, 793	357, 516

## RECAPITULATION.

Tobacco stamps, stub, series of 1883 .....	16, 720	83, 600
Tobacco stamps, strip, series of 1883 .....	425, 607	13, 975, 905
Tobacco stamps, sheet, series of 1883 .....	102, 242	1, 226, 904
Snuff stamps, small, series of 1883 .....	49, 521	7, 018, 684
Snuff stamps, strip, series of 1883 .....	99, 720	1, 860, 060
Snuff stamps, sheet, series of 1883 .....	29, 793	357, 516
Total .....	723, 663	24, 522, 669

## NO. 4.—STATEMENT SHOWING THE CUSTOMS STAMPS DELIVERED DURING THE FISCAL YEAR 1891.

Class.	Volumes.	Sheets.	Stamps.
Customs liquor stamps, series of 1886 .....	1, 100	110, 000	220, 000
Customs cigar stamps, series of 1879:			
25 cigars .....		77, 000	770, 000
50 cigars .....		110, 000	1, 100, 000
100 cigars .....		17, 000	170, 000
Total .....		204, 000	2, 040, 000
Customs cigarette stamps, series of 1879:			
10 cigarettes .....		3, 000	300, 000
20 cigarettes .....		1, 000	100, 000
Total .....		4, 000	400, 000
Customs opium stamps, series of 1879 .....		19, 000	190, 000

## RECAPITULATION.

Customs liquor stamps, series of 1886 .....	1, 100	110, 000	220, 000
Customs cigar stamps, series of 1879 .....		204, 000	2, 040, 000
Customs cigarette stamps, series of 1879 .....		4, 000	400, 000
Customs opium stamps, series of 1879 .....		19, 000	190, 000
Total .....	1, 100	337, 000	2, 850, 000

NO. 5.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC., BY CLASSES, DELIVERED DURING THE FISCAL YEAR 1891.

Class.	Volumes.	Sheets.
Disbursing officers' checks:		
On designated depositaries, two subject, payable to order:		
For War Department.....	329	29, 675
On assistant treasurers, two subject, payable to order:		
For Treasury Department.....	119	11, 600
For War Department.....	452	42, 750
For Navy Department.....	95	7, 775
For Department of the Interior.....	52	4, 450
For Department of Justice.....	64	4, 850
On assistant treasurers, two subject, payable to bearer:		
For War Department.....	42	2, 850
For Department of the Interior.....	15	750
For Department of Justice.....	24	1, 950
On Treasurer, two subject, payable to bearer.....	50	5, 000
On designated depositaries, four subject, payable to order:		
For War Department.....	455	40, 700
On assistant treasurers, four subject, payable to order:		
For Treasury Department.....	343	46, 325
For War Department.....	217	16, 850
For Navy Department.....	51	5, 100
For Department of the Interior.....	50	5, 975
For Department of Justice.....	20	2, 000
For Post-Office Department.....	76	17, 600
On assistant treasurers, four subject, payable to bearer:		
For Treasury Department.....	56	5, 600
For War Department.....	6	600
For Department of the Interior.....	6	600
For Department of Justice.....	6	600
For Post-Office Department.....	6	600
On Treasurer, four subject, payable to order.....	6	1, 250
On Treasurer, four subject, payable to bearer.....	52	6, 500
Checks:		
Commissioners of the District of Columbia.....	80	10, 000
Pension checks:		
On Treasurer.....	15	3, 000
On assistant treasurers.....	3, 008	601, 605
On depositaries.....	179	35, 800
Interest checks:		
Funded loan of 1891, 4½ per cent.....	64	3, 234
Consols of 1907, 4 per cent.....	423	21, 247
Pacific railroad bonds.....	24	1, 285
3. 65, 50-year loan, District of Columbia.....	1	100
Treasurer's transfer checks:		
Cash division.....	16	2, 700
Redemption division.....	5	1, 000
National bank redemption agency.....	6	900
Drafts:		
On Treasury warrants.....	5	1, 250
On Navy warrants.....	5	1, 250
On Customs warrants.....	10	2, 500
On Internal-revenue warrants.....	20	5, 000
On Interior warrants.....	5	1, 250
On Judiciary warrants.....	10	2, 500
On Interior-pension warrants.....	5	1, 250
Transfer orders.....	5	1, 100
Licenses:		
To masters.....	40	12, 000
To chief engineers.....	35	10, 500
To second-class engineers.....	10	3, 000
To second-class pilots.....	10	3, 000
To joint pilots and engineers.....	75	7, 500
Post-office warrants.....	2, 780	69, 500
Post-office collection drafts.....	100	5, 000
Post-office transfer drafts.....	261	6, 600
Post-office money-order drafts.....	2, 000	30, 000
Post-office inspectors' commissions.....	200	200
Pension certificates:		
Invalids.....		147, 444
Invalid's increase.....		110, 000
Widows with minors.....		13, 000
Widows.....		10, 000
Minor children.....		500
Minor children, \$2 additional.....		2, 000
Certificates of registry.....		3, 000
Certificates of letters patent.....		39, 000
Certificates of organization.....		300
Certificates of extension.....		200
Certificates of appointment for officers of the secret service.....		200
Requests for transportation.....	700	50, 000
Meat-inspection stamps.....	20	4, 000
Noncommissioned officers' warrants.....		4, 976

# CHIEF OF THE BUREAU OF ENGRAVING AND PRINTING. 497

## NO. 5.—STATEMENT SHOWING THE CHECKS, DRAFTS, CERTIFICATES, ETC.—Continued.

Class.	Volumes.	Sheets.
Cadet warrants .....		998
Commissions for shipping commissioners .....		200
Commissions for Department of Justice:		
For judges .....		58
Commissions for Navy Department .....		256
Portraits of Hon. J. N. Burnes .....		15, 337
Portraits of Hon. W. D. Kelley .....		26, 784
Portraits of Hon. R. W. Townshend .....		26, 784
Portraits of Hon. S. S. Cox .....		26, 784
Portraits of Hon. N. W. Nutting .....		11, 784
Portraits of Hon. S. J. Randall .....		26, 784
Portraits of Hon. J. B. Beck .....		26, 784
Signatures of the Treasurers of the United States .....		2, 028
National Museum:		
For department of graphic arts:		
India proofs of portraits and vignettes .....		63
India proofs of geometric lathe work .....		201
Total .....	12, 709	1, 655, 686

## NO. 6.—SUMMARY OF ALL CLASSES OF WORK DELIVERED.

Classes.	Sheets.
Notes, certificates of deposit, and national-bank notes .....	11, 231, 529
3.50 per cent. District of Columbia registered bonds .....	2, 470
Internal-revenue stamps .....	33, 163, 696
Customs stamps .....	337, 000
Checks, drafts, certificates, etc .....	1, 655, 686
Aggregate .....	46, 390, 381

## NO. 7.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIALS FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT DURING THE FISCAL YEAR 1891.

Items.	Number.	Amount.
The amounts charged for the following work were transferred from the appropriations stated and deposited on account of miscellaneous receipts:		
Appropriation for contingent expenses of Treasury, stationery:		
Printed letter heads .....	5, 734	\$71. 67
Printed note heads .....	5, 280	34. 74
Printed envelopes .....	3, 500	13. 26
Printed cards .....	500	65
Appropriation for engraving and printing portrait of Hon. W. D. Kelley:		
Engraved plate .....	1	340. 00
Appropriation for engraving and printing portrait of Hon. S. S. Cox:		
Engraved plate .....	1	383. 30
Appropriation for engraving and printing portrait of Hon. N. W. Nutting:		
Engraved plate .....	1	306. 00
Appropriation for engraving and printing portrait of Hon. S. J. Randall:		
Engraved plate .....	1	333. 00
Appropriation for engraving and printing portrait of Hon. J. B. Beck:		
Engraved plate .....	1	336. 90
Appropriation for sealing and separating United States securities:		
Repaired canceling machine .....	17	25. 30
Furnished new dies .....	65	
Furnished bolts .....	122	10. 35
Bent brake bars .....	65	
Repaired engine .....	1	22. 10
National banks:		
Engraved face-plates .....	359	25, 775. 00
Department of Agriculture:		
Engraved plate for meat-inspection stamps .....	1	375. 00
War Department:		
Repaired official seal .....	1	5. 90
Interstate-Commerce Commission:		
Repaired seal and press .....	1	4. 00
Post-Office Department:		
Engraved original dies for small postal cards .....		369. 00
Engraved original dies for large postal cards .....		353. 59

NO. 7.—SCHEDULE OF MISCELLANEOUS WORK DONE FOR, AND OF MATERIAL FURNISHED TO, THE VARIOUS BUREAUS OF THE DEPARTMENT, ETC.—Continued.

Items.	Number.	Amount.
Printed specimen postal cards.....	200	11.50
Altered plates for collection drafts.....	2	1.50
Furnished rubber stamps for marking proposals.....	2	49.45
Department of Justice:		
Altered plate for judges' commissions.....	1	16.30
Appropriation for suppressing counterfeiting and other crimes:		
Engraved plate for certificates of appointment of officers.....	1	84.90
Hydrographic Office:		
Prepared steel transfer rolls.....	2	38.00
Furnished mandrels for rolls.....		
Coast and Geodetic Survey Office:		
Engraved steel punches for symbols and figures for experimental work.....	5	17.35
Public Printer:		
Perforated and numbered foreign-letter labels.....	692,603	283.88
Perforated sheets of letter-carriers' labels.....	10,215	12.26
Perforated sheets of mailing labels.....	3,210	3.85
Perforated sheets of letter labels.....	16,726	26.07
Expenses of printing portraits and vignettes:		
Printed plain proofs.....	278	14.70
Albert Daggett:		
Prepared small postal-card plates.....	100	367.00
Prepared large postal-card plates.....	65	321.75
Henry Martin:		
Furnished pounds of dried pulp.....	400	8.24
Otelia Duke:		
Furnished pounds of dried pulp.....	1,300	26.78
F. C. Rockwell:		
Furnished pounds of dried pulp.....	124,500	2,564.70
Total.....		32,601.90
The amounts charged for the following materials were transferred from the appropriations stated and deposited to the credit of materials and miscellaneous expenses, Bureau of Engraving and Printing:		
Appropriation for sealing and separating United States securities:		
Furnished pounds of seal-red ink.....	200	\$800.00
Furnished pounds of carmine ink.....	6	36.00
Furnished pounds of oleine compound.....	2	.36
Furnished pounds of thin varnish.....	6	1.20
Furnished yards of thin muslin.....	3,700 1/2	98.55
Furnished feet of gutta-percha belting.....	114 1/2	7.73
Furnished feet of leather belting.....	21	4.16
Furnished reams of book paper.....	15 1/2	31.80
Furnished reams of manilla paper.....	3	6.47
Furnished gallons of benzine.....	259 1/2	23.87
Furnished gallons of sperm oil.....	25	20.75
Furnished gallons of mordant oil.....	1	3.50
Furnished gallons of linseed oil.....	1 1/2	.91
Furnished violin strings.....	12	1.00
Furnished brass oilers.....	3	.50
Furnished palette knives.....	2	.70
Furnished bath brushes.....	2	4.00
Furnished wood screws.....	5	.22
Furnished rolls of felt.....	2	10.00
Furnished feed rollers.....	3	4.50
Furnished form rollers.....	9	45.00
Furnished machine bolts.....	1	.20
Coast and Geodetic Survey Office:		
Furnished pounds of black ink.....	1,250	625.00
Furnished pounds of soft black ink.....	20	3.20
Furnished yards of printers' blankets.....	11 1/2	85.13
Furnished gallons of weak oil.....	20	20.00
Hydrographic Office:		
Furnished pounds of black ink.....	450	225.00
Furnished gallons of medium oil.....	30	33.00
Office of Chief of Engineers, U. S. Army:		
Furnished pounds of black ink.....	100	50.00
Geological Survey Office:		
Furnished gallon of weak oil.....	1	1.00
Total.....		2,138.75

RECAPITULATION.

Amount of miscellaneous work done, deposited on account of miscellaneous receipts.....	\$32,601.90
Amount of materials furnished, deposited to credit of materials and miscellaneous expenses, Bureau of Engraving and Printing.....	2,138.75
Total.....	34,740.65



No. 8.—STATEMENT OF THE VARIOUS CLASSES OF SECURITIES AND OTHER WORK  
PROPOSED TO BE EXECUTED IN THE FISCAL YEAR 1893.

Class of work.	Number of sheets.	Class of work.	Number of sheets.
United States notes, Treasury notes, and certificates.....	12,000,000	Certificates of authority to commence business.....	500
Pacific Railroad bonds.....	1,000	Certificates of extension of charter.....	130
National currency, series of 1875.....	154,000	Pension certificates.....	400,000
National currency, series of 1882.....	1,290,000	Forms for letters patent.....	28,000
Internal-revenue stamps.....	33,250,000	Post-Office warrants.....	120,000
Customs stamps.....	385,000	Post-Office transfer drafts.....	20,000
Pension checks.....	1,005,000	Post-Office collection drafts.....	5,000
Disbursing officers' checks.....	305,000	Post-Office inspectors' commissions.....	300
Interest checks.....	30,000	Noncommissioned officers' warrants.....	5,000
Transfer checks.....	6,000	Transportation requests.....	50,000
District of Columbia checks.....	15,000	Commissions for judges, marshals, and attorneys.....	175
Drafts on warrants.....	20,000	Navy officers' commissions.....	150
Transfer orders.....	400	Portraits of deceased members of Congress, etc.....	180,000
Debenture certificates.....	20,000		
Registry certificates.....	5,000		
License certificates, steamboat inspection.....	15,000	Total.....	49,310,655
Printing letter heads, note heads, envelopes, etc.....			21,000
Numbering and perforating letter labels.....			1,050,000
Perforating sheets of letter labels.....			34,000
Engraving national currency face plates.....			475
Engraving miscellaneous plates.....			18
Engraving postal-card plates.....			40
Repairing separating, canceling, and cutting machines for Treasury Department.....			4
Punches and dies for Treasury Department.....			16
Producing and drying pounds of pulp from maceration.....			130,000

**NO. 9.—STATEMENT SHOWING THE ANNUAL PRODUCTION OF SECURITIES IN SHEETS AND THE EXPENDITURES BY THE BUREAU OF ENGRAVING AND PRINTING FOR THE LAST FOURTEEN FISCAL YEARS.**

Fiscal year.	U. S. notes, bonds, and certificates.	National currency.	Internal-revenue stamps.	Customs stamps.	Checks, drafts, certificates, etc.	Total number of sheets produced.	Expenditures.	Average cost per 1,000 sheets.	Average number of employes.	Average number of sheets per employe.
1878.....	2,610,148	2,422,764	7,014,133	480,017	571,694	13,098,756	\$538,861.33	\$41.14	522	25,093
1879.....	4,946,948	1,938,564	13,752,562	182,250	573,706	21,394,030	814,077.01	38.05	804	26,609
1880.....	5,931,840	1,379,583	15,335,354	197,179	761,124	23,605,085	883,171.95	37.41	905	26,083
1881.....	5,333,812	1,831,476	17,981,693	197,000	673,680	26,017,661	901,165.26	34.64	958	27,158
1882.....	5,571,597	2,069,011	22,561,057	277,400	633,419	31,112,484	936,757.62	30.11	1,011	30,774
1883.....	6,775,250	2,456,755	22,991,641	410,700	696,400	33,390,746	1,104,986.43	33.15	1,173	28,415
1884.....	6,127,000	2,068,193	20,859,407	293,000	858,299	30,205,899	977,301.85	32.35	1,193	25,319
1885.....	5,214,668	2,479,868	19,541,977	255,314	725,879	28,217,706	965,195.47	34.21	1,133	24,905
1886.....	2,645,625	2,331,623	20,607,750	283,500	786,998	26,655,490	763,207.84	28.63	886	30,085
1887.....	6,472,959	711,907	24,366,700	314,700	785,941	32,652,207	794,477.90	24.33	840	38,872
1888.....	9,342,001	1,307,547	25,950,988	420,200	1,020,248	38,040,984	948,995.83	24.95	895	42,504
1889.....	8,260,387	940,934	28,579,055	373,000	1,053,788	39,207,164	932,577.78	23.79	917	42,756
1890.....	7,746,627	955,693	26,305,488	304,600	1,200,311	36,512,719	1,012,789.18	27.74	992	36,807
1891.....	10,265,470	968,529	33,163,696	337,000	1,655,686	46,390,381	1,265,263.29	27.27	1,161	39,957

**NO. 10.—STATEMENT SHOWING THE NUMBER OF EMPLOYEES ON THE FIRST DAY OF EACH MONTH SINCE JULY 1, 1877.**

Months.	Fiscal years.													
	1877-'78.	1878-'79.	1879-'80.	1880-'81.	1881-'82.	1882-'83.	1883-'84.	1884-'85.	1885-'86.	1886-'87.	1887-'88.	1888-'89.	1889-'90.	1890-'91.
July.....	479	653	901	903	945	1,003	1,214	1,173	912	839	864	916	926	1,007
August.....	459	677	888	934	979	1,090	1,210	1,165	907	828	879	915	951	1,094
September.....	487	679	886	856	988	1,110	1,202	1,175	902	824	879	913	962	1,116
October.....	531	782	890	960	1,004	1,163	1,199	1,175	901	824	892	911	970	1,121
November.....	492	796	897	949	1,014	1,187	1,195	1,170	889	835	894	906	985	1,146
December.....	496	844	909	964	1,017	1,203	1,187	1,163	888	844	893	901	989	1,163
January.....	513	835	896	967	1,038	1,218	1,188	1,154	885	847	892	913	990	1,170
February.....	529	853	911	983	1,035	1,223	1,186	1,153	881	848	905	926	1,006	1,168
March.....	563	812	908	984	1,037	1,226	1,182	1,145	875	848	907	924	1,008	1,171
April.....	571	869	917	973	1,031	1,223	1,185	1,048	868	846	908	925	1,011	1,201
May.....	567	929	921	968	1,024	1,214	1,182	1,043	862	844	913	923	1,041	1,229
June.....	579	916	922	954	1,016	1,212	1,178	1,035	861	845	913	924	1,074	1,246

No. 6.

## REPORT OF THE FIRST COMPTROLLER.

TREASURY DEPARTMENT,  
FIRST COMPTROLLER'S OFFICE,  
*Washington, October 1, 1891.*

SIR: In compliance with the request contained in your letter of September 2, 1891, I have the honor to submit the following report of the business transacted in this office during the fiscal year ending June 30, 1891.

### WARRANTS.

The following warrants were received, examined, countersigned, entered on registers, and posted into ledgers under their several heads of appropriations, viz:

Kind of warrant.	Number.	Amount.
APPROPRIATION.		
Treasury proper.....	35	\$50,291,156.65
Public debt.....	1	368,609,875.61
Diplomatic and consular.....	10	2,282,629.14
Customs.....	17	19,541,200.03
Internal revenue.....	7	4,431,340.85
Judiciary.....	10	6,651,734.61
Interior civil.....	19	13,592,349.21
Indians.....	31	12,037,824.70
Pensions.....	9	232,914,808.42
War.....	30	32,629,472.94
Navy.....	22	28,554,621.23
	191	771,537,013.39
PAY (ACCOUNTABLE AND SETTLEMENT).		
Treasury proper.....	7,932	\$49,920,504.92
Public debt.....	25	399,308,267.96
Diplomatic and consular.....	4,690	2,694,685.56
Customs.....	4,442	25,294,671.76
Internal revenue.....	3,059	16,559,870.62
Judiciary.....	0,375	6,260,219.25
Interior civil.....	3,247	15,544,671.14
Indians.....	3,679	7,834,047.04
Pensions.....	3,601	129,474,806.32
War.....	4,793	50,386,344.84
Navy.....	2,104	32,731,058.54
	43,967	735,409,147.95

Kind of warrant.	Number.	Amount.
<b>COVERING (REPAY).</b>		
Indians .....	257	\$404,513.03
Pensions .....	508	5,080,007.08
War .....	1,115	1,594,958.25
Navy .....	351	6,741,822.18
Miscellaneous: customs, internal revenue, public debt, diplomatic and consular, Treasury, Judiciary, and Interior civil .....	3,020	6,355,455.25
<b>Total</b> .....	<b>5,251</b>	<b>20,156,755.79</b>
<b>COVERING (REVENUE).</b>		
Customs .....	1,751	243,524,356.33
Lands .....	1,302	3,439,105.51
Internal revenue .....	895	148,083,109.94
Miscellaneous .....	9,027	397,691,080.47
<b>Total</b> .....	<b>12,975</b>	<b>792,717,658.25</b>
<b>Grand total</b> .....	<b>62,384</b>	<b>2,319,820,575.38</b>

The following accounts have been received from the auditing officers, revised, recorded, and the balances therein certified to the Register of the Treasury, viz:

Nature of account.	No. of accounts.	No. of vouchers.	Amounts involved in footings.
<b>FROM THE FIRST AUDITOR.</b>			
<b>1. Judiciary:</b> Accounts of United States marshals for fees and expenses; fees of witnesses; fees of jurors; support of prisoners; pay of bailiffs, etc.; miscellaneous expenses United States courts; supervisors of election; special deputy marshals; fees of district attorneys; compensation of assistant attorneys; fees of clerks of United States courts; fees of United States commissioners; salaries of district attorneys; salaries of marshals; salaries of United States judges; salaries and expenses United States Court of Claims; excess of official emoluments; pay of judgments of Court of Claims, and miscellaneous accounts connected with the administration of the courts, or payable from an appropriation pertaining to the judicial branch of the Government .....	10,287	247,033	\$13,343,204.60
<b>2. Public debt:</b> Accounts of the Treasurer of the United States for United States bonds redeemed; payment of interest on the public debt by checks and by redemption of coupons; interest on Navy pension fund; currency certificates of deposit; one and two year notes and compound-interest notes; gold certificates; refunding certificates; interest on Pacific Railroad bonds; purchase of bonds for sinking fund Pacific Railroad companies; destruction of gold and silver certificates; destruction of legal-tender notes, old demand notes, and fractional currency; old funded debt of District of Columbia .....	684	1,166,181	1,258,362,274.68
<b>3. Treasurer's general accounts:</b> Quarterly accounts of the Treasurer of the United States for receipts and expenditures, including receipts from all sources covered into the Treasury, and all payments made therefrom .....	3	36,813	2,471,369,564.40
<b>4. Assistant treasurers' accounts:</b> Accounts of the several assistant treasurers of the United States for salaries of employes and incidental expenses of their offices .....	81	2,652	382,816.27
<b>5. Mint and assay offices:</b> Accounts for gold, silver, and nickel coinage; for bullion; for salaries of officers and employes, and for bullion deposits, purchases, transfers, etc .....	382	77,581	793,592,710.62
<b>6. Transportation of coin and securities:</b> Accounts of express companies for transportation of coin, United States currency, national bank notes, coin certificates, registered and coupon bonds, mutilated and incomplete securities, national bank notes for redemption, stamps, stationery, etc .....	405	86,375	149,023.63

Nature of account.	No. of accounts.	No. of vouchers.	Amounts in- volved in footings.
<b>7. Congressional:</b> Accounts for salaries and mileage of Senators and Representatives; for salaries of officers and employes, and for contingent expenses of the two Houses of Congress.....	214	15, 135	\$3, 540, 059. 40
<b>8. Executive:</b> Accounts for salaries and contingent expenses of the Executive Office; of the disbursing clerks of the several Executive Departments for salaries, contingent expenses, and disbursements relating to such Departments.....	991	168, 642	14, 859, 294. 79
<b>9. Public printing:</b> Accounts of the Public Printer for salaries and wages of employes of the Government Printing Office, for purchase of material, and for the contingent expenses of the same.....	213	46, 099	2, 201, 916. 82
<b>10. Library of Congress:</b> Accounts of the Librarian of Congress for salaries and expenditures under appropriations provided by law; of the disbursing agent of Joint Library Committee of Congress for salaries and expenditures.....	38	1, 110	163, 423. 97
<b>11. District of Columbia:</b> Accounts of the Commissioners of the District for disbursements under the several appropriations provided by Congress; for expenditures, one-half of which is paid from revenues of the District; general accounts between the United States and the District of Columbia; and of the collector of taxes with the District of Columbia.....	313	78, 932	8, 873, 310. 06
<b>12. World's Columbian Exposition:</b> Accounts for expenses incurred by the National Board of Commissioners in connection with the international exhibition in celebration of the four hundredth anniversary of the discovery of America.....	113	921	136, 430. 23
<b>13. Public buildings and grounds:</b> Accounts for the purchase of sites and construction of public buildings in the States and Territories; for salaries of employes payable from appropriations for public buildings; compensation of custodians and janitors, and for fuel, lights, water, etc.; for repairs of the Capitol and extension of grounds; Washington Monument; care and improvement of public grounds in the District of Columbia, under the Chief Engineer of the Army; for construction of building for Library of Congress.....	459	46, 237	10, 181, 472. 84
<b>14. Territorial:</b> Accounts for salaries of Territorial officers and for the legislative and contingent expenses incidental to the government of the Territories.....	278	6, 630	392, 596. 62
<b>15. Inspection of steam vessels:</b> Accounts for salaries and incidental expenses of inspectors of steam vessels.....	1, 308	10, 739	342, 051. 72
<b>16. Outstanding liabilities:</b> Accounts for the payment of drafts and checks outstanding for three years or more, the funds against which they were drawn having been covered into the Treasury.....	146	192	33, 724. 23
<b>17. Miscellaneous:</b> Accounts for salaries, contingent expenses, and expenditures authorized by law in the Bureau of Engraving and Printing, Coast and Geodetic Survey, Bureau of Labor, Bureau of Ethnology, United States Fish Commission, United States Civil Service Commission, Interstate Commerce Commission, Pacific Railroad Commission, Government Hospital for the Insane, Columbian Institution for the Deaf and Dumb, Freedman's Hospital, Garfield Hospital, and Howard University; for payments for Agricultural Experiment Stations in the States and Territories and for Colleges of Agriculture and the Mechanic Arts; with Treasurer for payments made on additional settlements for Alabama claims; for payments to Providence Hospital, the Maryland Institution for the Instruction of the Blind, and the American Printing House for the Blind; for salary and expenses reporter United States Supreme Court; for reporting decisions of United States Court of Claims; for suppressing counterfeiting and other crimes; for protection and improvement of Hot Springs Reservation; for stationery for Treasury Department and its various branches; for paper for the national currency; with railroads for transportation of Government agents and property; interest accounts with Pacific railroads aided by issue of bonds; transfer accounts of various kinds, and for sales of old material, etc., for all Departments of the Government, subordinate bureaus, offices, and public buildings.....	1, 040	76, 067	10, 212, 136. 51
<b>Total from First Auditor.....</b>	<b>16, 955</b>	<b>2, 061, 340</b>	<b>4, 588, 136, 131. 50</b>

Nature of account.	No of accounts	No. of vouchers.	Amounts in- volved in footings.
FROM FIFTH AUDITOR.			
18. <i>Foreign intercourse</i> : Accounts for salaries and compensation of all officers connected with the diplomatic and consular service of the United States; for fees collected by consular officers and for services to American vessels and seamen; for contingent expenses (rent, postage, stationery, etc.) of United States legations and consulates; for loss on bills of exchange in the diplomatic and consular service; for clerk hire; expenses of prisons for American convicts, and such other incidental expenses as are allowed by Congress; relating to relief and protection of American seamen in foreign countries; of the United States bankers at London, for disbursements for the foreign service of the Government and for fees deposited with them by United States consular officers; of the disbursing clerk of the Department of State for all disbursements made by him relating to the foreign service, arising under treaties and conventions (including judgments of the Court of Alabama Claims); of agents and commissioners of the United States to international expositions and congresses; for allowances for widows and heirs of diplomatic and consular officers who die abroad, and for estates of American citizens dying abroad received and accounted for by United States consular officers.....	4, 468	55, 573	\$4, 907, 172. 05
19. <i>Internal revenue</i> : (a) Accounts of collectors of internal revenue for collections. (b) Accounts of collectors acting as disbursing agents. (c) Miscellaneous internal-revenue accounts, including accounts with the Commissioner of Internal Revenue for stamps; for salaries, office Commissioner of Internal Revenue; for compensation of gaugers and internal-revenue agents; for transportation for the internal-revenue service, and for the settlement of all claims arising under the internal-revenue and direct-tax laws.....	3, 079	275, 082	652, 892, 706. 73
20. <i>Miscellaneous</i> : Accounts for salaries and contingent expenses of the Department of State; for contingent expenses of Post-Office Department and Patent Office; relating to the census; for the preservation of collections, National Museum, and for international exchanges, Smithsonian Institution.....	503	81, 153	5, 853, 332. 73
Total from Fifth Auditor .....	8, 138	411, 808	663, 563, 211. 50
FROM THE COMMISSIONER OF THE GENERAL LAND OFFICE.			
21. <i>Public Lands</i> : Accounts of surveyors-general for salaries and contingent expenses of their offices; of deputy surveyors for surveying under contract; of receivers of public moneys for sale of public lands; of receivers acting as disbursing agents for payment of salaries; contingent expenses, expenses of depositing public moneys and hearing fees; for the refunding of purchase money for lands erroneously sold; for the refunding of deposits in excess of the amount required for the survey of private land claims; miscellaneous, such as accounts with States for per centum of net proceeds of sales of the public lands within their respective boundaries, and for payments of swamp and overflowed land within their boundaries erroneously sold by the United States; with railroads for transportation for the public land service; for stationery and printing furnished to surveyors-general, registers, and receivers.....	4, 430	139, 990	7, 595, 251. 08

## RECAPITULATION.

Accounts from—	No. of ac- counts.	No. of vouchers.	Am'ts involved in footings.
First Auditor .....	16, 955	2, 061, 340	\$4, 588, 136, 131. 50
Fifth Auditor .....	8, 138	411, 808	663, 563, 211. 50
Commissioner General Land Office.....	4, 430	139, 990	7, 595, 251. 08
Grand total.....	29, 523	2, 613, 138	5, 259, 294, 594. 08

## REQUISITIONS.

Requisitions for advances of money from the Treasury to disbursing officers examined, recorded, and passed	4,342
Requisitions of the Secretary of State in payment of drafts of United States diplomatic and consular officers, drawn on the Department of State	1,379
Requisitions issued by the First Comptroller in payment of drafts of United States consular officers, drawn on the Treasury Department	1,015
Requisitions on the chief clerk and the stationery clerk of the Department of sundry supplies and stationery for the use of the office	318
<b>Total</b>	<b>7,054</b>

## MISCELLANEOUS WORK.

Official letters written	22,476
Letters received, briefed, and referred	8,319
Bonds, contracts, and powers of attorney examined, approved, registered, and filed	4,790
Certificates of deposit examined, indorsed, and referred	2,047
Internal-revenue stamp books counted and certified	39,374
Internal-revenue tax-list receipts registered, scheduled, and referred	83
Copies of reports on accounts made and transmitted	879
Bonds of indemnity examined and approved	170
Accounts received and registered	29,425
Accounts indexed	19,519
Warrants examined and checked on register of accounts	15,529
Folios copied	28,282
Judgments of the Court of Claims and of circuit and district courts examined and certified	291
Consular drafts registered	1,311

The foregoing statement omits mention of a very large amount of official work principally of a legal nature, and more especially requiring the personal consideration of the Comptroller, which does not admit of systematic classification and detailed report; and yet has occupied much time and care, such as, *e. g.*, the investigation of and decision upon legal points arising in the adjustment of accounts; the examination of and decision upon applications for the issuing of duplicates in lieu of bonds and other securities lost or destroyed, and also for the transfer of the same; the examination of powers of attorney for the collection of money due to creditors of the United States; decisions upon the rights of persons claiming to be executors, administrators, or heirs of deceased claimants, to receive money due from the United States; the examination of official bonds; answering calls for information made by Congress, the Departments, and private persons; receiving and examining emolument returns, and other work of a miscellaneous character.

## SUITS AGAINST THE UNITED STATES.

As directly pertaining to the duties of this office, I respectfully invite attention to the act of Congress of March 3, 1837, entitled "An act to provide for the bringing of suits against the Government of the United States" (24 Stat., 505).<sup>6</sup> The section of the act to which I wish to invite attention provides:

That the district courts of the United States shall have concurrent jurisdiction with the Court of Claims as to all matters named in the preceding section where the amount of the claim does not exceed one thousand dollars, and the circuit courts of the United States shall have such concurrent jurisdiction in all cases where the amount of such claim exceeds one thousand dollars and does not exceed ten thousand dollars. All causes brought and tried under the provisions of this act shall be tried by the court without a jury.

The result of this extended jurisdiction has been the bringing of many suits in the several district and circuit courts of the United States and Territories against the United States. They arise in every conceivable form, based upon every conceivable cause of action, and are prosecuted alike by officers who are receiving a salary from the Government and those who are seeking to recover, in many cases, unjust claims against it.

Prior to the passage of this act the accounting officers had but little trouble in keeping in line with the law as it is found in the statute and as interpreted by the Supreme Court and the Court of Claims, but with all the district and circuit judges of the States and Territories added, a sharp conflict of opinion can now be found upon the leading statutes on the payment of fees, salaries, and the like to Government officials. This conflict of opinion is extremely embarrassing to this office. The desire is to administer the laws in their letter and spirit, and to the entire satisfaction of the officials who are interested, and to the Government, which is to pay the bills. This can be accomplished when there is no conflict of opinion as to what the statute means. The whole trouble arises from the fact that the courts do not understand and interpret the statutes alike. A few illustrations upon this point will make my meaning clearer than any words I can use.

It was held in the Wallace case (116 U. S. R., 398) that a charge for docket fees was proper when made by a circuit court commissioner, who was directed by the court to keep a docket. This was contrary to the holding of the accounting office for all time, so far as any evidence can be discovered. The attention of Congress was invited to the decision, and in the act of August 4, 1886 (deficiency bill, 24 Stat., 274), that body passed a law declaring that "docket fees should not thereafter be charged." The question came before the courts whether or not the legislation was general, or only had application to the disbursement of the appropriation contained in the bill then under consideration. The commissioners contended that the act applied to the single appropriation made for that year, while the accounting office contended that it was general legislation, and that after the passage of the act no docket fee should be charged.

In the following cases the construction given by the accounting office was upheld by the Federal courts:

*Thornley vs. United States* (37 Federal Reporter, 762); *Strong vs. United States* (34 Federal Reporter, 17); *McKinstry vs. United States* (34 Federal Reporter, 446); *Goodrich vs. United States* (42 Federal Reporter, 392); *Faris vs. United States* (23 Court Claims, 374); *McKinstry vs. United States* (40 Federal Reporter, 819).

On the other hand, the following cases held that the legislation was special, and had application only to the appropriation then before Congress, to wit:

*Bell vs. United States* (35 Federal Reporter, 889); *Rand vs. United States* (36 Federal Reporter, 675); *Hoyne vs. United States* (38 Federal Reporter, 543); *McDermott vs. United States* (40 Federal Reporter, 217); *Phillips vs. United States* (33 Federal Reporter, 164).

This matter was finally taken to the Supreme Court, which court held that the construction given by the accounting office was correct. It took years to bring about that interpretation, and the controversy that attended the administration of that law upon a point so trifling, involving in the aggregate a large sum of money, led to a great deal of criticism and unfriendly feeling towards the Treasury Department. This particular statute is but one of many where there is a like diversity of holding among the Federal courts.

The same diversity of opinion appeared in regard to complaints and acknowledgments of recognizances before circuit court commissioners, and in regard to the accounts of supervisors of elections, and the fees that they should charge and be paid. Taking the law in its application to the Treasury Department, it may be said that it creates confusion among officials and among those having claims against the Government, and requires almost daily explanation why the holdings



are being changed from time to time. The necessity for a change of ruling grows out of the fact that the courts constantly change their holdings.

These illustrations, with many more that might be cited, are sufficient to show how utterly impossible it is for this office to follow the Federal courts in the adjustment of commissioners' accounts.

The courts, under this law, have uniformly held that the Government may be sued in the first instance. That is to say, a clerk or a marshal, a district attorney, or a commissioner, after he has earned his fees, need not present his account at the Treasury Department for payment before suit is brought, and thus mulct the Government in costs before his accounts are passed upon. This has been done time and time again, and is being repeated almost every day, notwithstanding the provisions of section 856 of the Revised Statutes. Such proceedings render it very difficult for the accounting office to prevent duplicate payments, which have in several cases been made. On the other hand, judgments have been obtained in the courts by officials after they had been paid at the accounting office.

In one instance, recently, while suit was pending, an account duly certified was presented and paid; subsequently judgment was obtained for the same services and was in due course also paid. This double payment was soon discovered, however, and the money recovered. Another case: A clerk of a United States court brought suit and obtained judgment for several hundred dollars on account of disallowances and suspensions made during the calendar year in which he had already been allowed and paid the maximum compensation fixed by law, and it was only by the most rigid scrutiny of his accounts that the fact was discovered and the double payment prevented. This office has adopted a system of checks, which it is hoped will reduce to the minimum the danger of double payments, but the only safety is in the repeal of the statute itself. If it should appear unwise to repeal the law, it should be so amended, at least, that Government officials shall be required to present their claims to the accounting office for adjustment and payment before suit is brought. Then, and not till then, they might safely be permitted to sue in the Court of Claims if not satisfied with the adjustment. The official would then be obliged to make it affirmatively appear in court that the item had been presented to the accounting office, and rejected by that office, before his case could be heard. In that way duplicate payments would be prevented.

#### LIMITATIONS.

In my last report I invited attention to the propriety of adopting some limitation as to the time when claims against the Government should be presented for payment, but no action looking in that direction was taken by Congress. Since that time, however, the Court of Claims, in the case of Charlotte A. Waddell, executrix, etc., *vs.* United States (25 C. Cls. R., 323), has held that the accounting officers have no right to pay a "stale claim"—and that the Secretary of the Treasury is without power to transmit it under the Bowman Act—holding that a stale claim is one that has not been presented for a long period of time, during which time the claimant has slept upon his rights. This case this office has adopted as enunciating the law correctly on the subject. Claims, therefore, that are twenty years past due, unless they are in the

nature of a trust, are held to be barred and are not allowed. The court says:

It has often been said that there is no statute of limitations applicable to claims required to be presented and examined by the accounting officers of the Treasury Department, and that is undoubtedly so. But there is an unwritten law recognized by courts of equity and admiralty in which no statute of limitation is applicable against entertaining and enforcing stale claims. (*Speidel vs. Henrici*, 120 U. S. R., 387, and numerous cases there cited; *Willard vs. Dorr*, 3 Mason C. C. R., 161), and that law the accounting officers may rightly invoke and rely upon.

A stale claim is one that has not been presented for payment for a long period of time, during which the claimant has slept upon his rights, and thus created a presumption that the claim was never an honest and just one, and that he has been waiting until it was forgotten by the alleged debtor, and all evidence against it is lost or destroyed. Courts of equity usually follow the law and adopt the statutes of limitation as fixing the period beyond which delay requires explanation, and which, unless satisfactorily accounted for, will constitute a bar to demands. We see no reason why the accounting officers may not rightly adopt the same rule.

To the end, however, that there may be no misunderstanding on this subject, I respectfully recommend that the attention of Congress be again invited to it.

To adopt some reasonable limitation is but to follow the practice of the civilized world. I know of no State in the Union but what has a limitation law, and I know of no State that suffers itself to be sued by any of its citizens. If, therefore, any one holding a claim against the Government is permitted to sue in the courts (he must bring suit within a reasonable time, which is fixed by law at a given number of years,) why should it not follow, if he has a demand against the Government and elects to present it to the accounting officers for payment, he should present it within such a reasonable time as would enable the official to determine whether or not the claim is just? Should he be permitted to hold his claim until his remedy in court is barred, and then for the first time present it to the accounting officers for payment?

#### DOUBLE COMPENSATION.

Section 1763, Revised Statutes, is as follows :

No person who holds an office, the salary or annual compensation attached to which amounts to the sum of two thousand five hundred dollars, shall receive compensation for discharging the duties of any other office, unless expressly authorized by law.

The fair reading of this statute must leave the impression that Congress intended that when a person holds an office, the salary or annual compensation of which amounted to \$2,500, he was well served, and that he should receive no additional compensation for discharging the duties of any other office, unless expressly authorized by Congress. However natural this interpretation may seem, the departure from it has been so great that it is now held that an official may hold two or more distinct offices and draw the salary for each. The Attorneys-General themselves do not agree upon the question. Attorney-General Black held (9 Op., 127) as follows:

My conclusion is that no officer of the Government having a salary fixed by law, nor no (any) other officer whose compensation amounts to \$2,500 per annum, can receive extra pay for any service whatever, whether it be within the line of his duty or outside of it. Nor is it possible for any such officer to receive the salaries of more than one office, no matter under what circumstances he may have performed the duties of more than one.

This opinion is indorsed by several other Attorneys General.

On the other hand several Attorneys-General, who stand equally high in the profession, have held that this section and the two succeed-

ing sections do not forbid holding two offices at the same time. They say:

These sections are intended to fence against arbitrary extra allowances in each particular case; but do not apply to distinct employments with salaries or compensation affixed to each by law or regulation.

The plain meaning of this seems to be that an individual holding *one* office and receiving its salary shall in no case be allowed to receive also the salary of *another* office which he does *not* hold, simply on account of his having performed the duties thereof.

The prohibition is against his receiving the salary of an office that he does *not* hold, and not against his receiving the salaries of two offices which he *does* legitimately hold.

This last opinion is concurred in by Attorneys-General Evarts, Cushing and Devens. The opinion by Attorney-General Devens is found in 15 Op., 306. His language is:

That the evil intended to be guarded against by these statutes, according to the construction given them, was not so much plurality of office as it was additional pay or compensation to an officer holding but one office for performing additional duties or the duties properly belonging to another. If he actually holds two commissions and does the two duties of the two distinct offices, he may receive the salary which has been appropriated to each office.

One part of this controversy has been settled by the Supreme Court in what is known as the Saunders case, which is reported in U. S. R., 120, p. 126, and was decided in January, 1887. Saunders was a clerk at the Executive Mansion during the last administration, and also a clerk to one of the committees of Congress at the same time, neither salary, however, amounted to \$2,500 per annum. The court held, after reviewing all the authorities bearing on the subject, that he was entitled to both salaries. This case, however, does not relieve the whole situation. It does not touch the question where the salary is \$2,500 or more, and leaves that still an open question.

In this connection I wish to state that under the act of Congress passed March 3, 1891, establishing a circuit court of appeals, the court for the sixth circuit, which by law will hold its sessions at Cincinnati, appointed the clerk of the circuit court for the eastern district of Michigan clerk of the circuit court of appeals for the said sixth circuit. This clerk took the oath of office, entered upon the discharge of his duties and has been paid for his services as clerk of the circuit court of appeals. When this clerk, however, comes to present his claim for services as clerk of the circuit court for the eastern district of Michigan, a serious question will arise, whether he can be paid or not.

The act of Congress of June 30, 1874 (18 Stat. 109, sec. 2), provides:

That every clerk of the circuit or district courts of the United States \* \* \* shall reside permanently in the district where his official duties are to be performed, and shall give his personal attention thereto, and in case any such officer shall remove from his district, or shall fail to give personal attention to the duties of the office, except in case of sickness, such office shall be deemed vacant.

Just how this official can discharge the duties of the office of clerk of the circuit court of appeals at Cincinnati, and give "personal attention" to the duties of his office in Detroit, Mich., is difficult to see. If he does not "reside permanently in the district where his official duties are to be performed, and give personal attention thereto, his office shall be deemed vacant," is the substance of the law on the subject. Two bodies can not occupy the same space at the same time, nor can one body occupy two places at the same moment. This clerk can not be at Detroit, giving "personal attention" to the duties of his

office located at that place, and at the same time be at Cincinnati attending to the duties of his office as clerk of the circuit court of appeals. It is physically impossible to give personal attention to the duties at both places.

This case, however, is not exceptional. There are many instances in which the same person holds three or more offices. The case of the clerk of the circuit court of the eastern district of Arkansas is one in point. The same person was clerk of the district court, and in 1889 received compensation as such, the sum of \$5,243.55; he was also clerk of the circuit court, and received compensation as such in the sum of \$1,047.75, and at the same time was circuit court commissioner, and his fees for the same period, paid to him by the United States, amounted to \$3,949.90, making an aggregate compensation of \$10,241.10. For the year 1890 he received as clerk of the district court \$5,434.65, as clerk of the circuit court \$2,095.54, and as circuit court commissioner, \$3,053, making an aggregate of \$10,583.19; and for the first 6 months of 1891, in the same capacities, he received an aggregate compensation of \$6,217.48.

The clerk of the circuit court of the northern district of Texas is also clerk of the district court and United States commissioner. The clerk of the district court of the southern district of New York is also a United States commissioner and clerk of the court of appeals, and many more cases might be cited of like character, but it is deemed unnecessary, the only object being to call attention to the fact, and to emphasize it, that, notwithstanding the statute above quoted, it is a common practice for one person to hold more than one office where the compensation of one of the offices amounts to the sum of \$2,500 per annum.

It is not a question for the Treasury Department to determine how many offices one person may hold, or how many salaries he may receive; that question is entirely with Congress, but it is important that the compensation to be paid and the number of offices a person may hold should be clear and well defined to the end that illegal payments shall not be made.

In view of the premises I respectfully recommend that the attention of Congress be invited to this subject. There are also many cases where a United States commissioner is paid during the calendar year more than the sum of \$7,000, and in some cases the amount received by him will amount to more than \$10,000. Such payments appear to be excessive, in view of the service rendered, and it is respectfully suggested that a limit should be made to the amount that should be paid a United States commissioner for services rendered during a calendar year, and that limit should certainly not exceed the sum of \$5,000. No reason is known to exist why a commissioner or clerk should receive more than the judge of the court.

It must be remembered that these fees are almost wholly paid by the United States and not by the individual. In the figures above given, which have reference to the eastern district of Arkansas, the aggregate paid to the clerk was \$27,041.87; of this sum the United States paid \$25,743.23 and individuals paid \$1,298.64. About the same proportion is found to run through not only the other accounts mentioned but all clerks' accounts throughout the United States. In the case, however, of United States commissioners the fees are wholly paid by the United States.

## COLLECTION OF BALANCES DUE TO THE UNITED STATES.

I repeat the suggestions and recommendations contained in my last report on this subject, and respectfully invite your attention to the requirements of sections 3624 *et seq.* Revised Statutes, as to the collection of balances due to the United States; section 1766, Revised Statutes, as to withholding money found due to any person for his compensation who is in arrears to the United States, until such person has accounted for and paid into the Treasury all sums for which he may be liable; and the act of March 3, 1875 (18 Statutes at Large, page 481, chapter 149), providing for the deduction of any debt due the United States from any judgment recovered against the United States by such debtor.

Duties and obligations are devolved upon the accounting officers of the Treasury by the statutes referred to, a practical compliance with which is not possible under the system of account keeping of the Treasury Department. This is because the accounting officers charged with the duty of collecting balances due to the United States and withholding sums found due to persons who are indebted to the Government are not in possession of the necessary information.

Accounts are kept by the Second, Third, Fourth, and Sixth Auditors and the Register of the Treasury, and there is no system of concentrating the balances on their respective books or of informing all the accounting officers regularly of the balances remaining on the books of such officers. For instance, a balance may be standing on the books of the Second, Third, Fourth, or Sixth Auditor against some person who has been in the Government service at some time and whose accounts were kept by some one of these auditors and the same person is again in the Government service in a different capacity, whose accounts in the latter capacity are kept by some other of the auditors or the Register of the Treasury or *vice versa*; balances may appear on the books of the Register of the Treasury of which the auditors have no official information, and thus balances may be and are paid to parties on the adjustment of accounts who are at the same time indebted to the United States on the books of some other bureau of the Department. The object of the statutes is impossible of accomplishment and the Government is a loser. Large sums are lost annually, which could and ought to be saved to the Government, for want of a system of reporting regularly all balances due to or from the United States, on any of the books of the Treasury, to the Secretary, for the information and assistance of the accounting officers. The necessity for some such system is emphasized by the act of August 8, 1888 (25 Stat., 387), which is a statute of limitation against the Government's recovery of indebtedness from sureties on the bond of the debtor, unless suit be instituted within five years after statement of the account by the accounting officers of the Treasury.

It is due alike to debtors and their bondsmen that they be informed promptly of any balance that may be found due from them to the United States, and the information upon which the accounting officers' action is based should not be uncertain or accidental, as it is and must necessarily be, without some such system as above suggested. I would therefore earnestly recommend that the Register of the Treasury and the Auditors who are charged with keeping accounts be required to report at least once in each year all balances due to or from the United States on their respective books to the Secretary of the Treasury, under such rules as he may prescribe. I would further suggest and recommend that *final* balances or balances on *final* accounts be specially indicated, or that such reports be confined to *final* balances if the same

can be done with certainty; and that these several reports be arranged and consolidated and indexed alphabetically in such manner that each and every balance appearing in such report would be referred to in connection with the name and office of the person from whom or to whom any balance is due, and that copies thereof be furnished to each of the accounting officers of the Treasury Department for their official information and assistance in the discharge of their duties.

#### INDIVIDUAL DEPOSITS FOR SURVEYING PUBLIC LANDS.

I deem it important to invite your attention to the present condition of the fund or appropriation denominated "Deposits by individuals for surveying public lands." This fund had its origin in section 10 of the act of May 30, 1862 (12 Stat., 410), now section 2401 of the Revised Statutes, which provides that where the settlers in any township or townships, "*not mineral or reserved by Government,*" shall desire a survey of the same under the authority of the surveyor-general of the United States, and shall file an application therefor in writing, such settlers shall deposit, in a proper United States depository, to the credit of the United States, a sum sufficient to pay for such survey, together with all expenses incident thereto, without cost or claim for indemnity on the United States.

By a resolution of Congress approved July 1, 1864 (13 Stat., 414), now embraced in section 2402 of the Revised Statutes, it is provided that the deposit of money in a proper United States depository, pursuant to the foregoing provisions of law, shall be construed to be an appropriation of the sums so deposited for the objects contemplated in the law, and the Secretary of the Treasury is authorized to cause the sums so deposited to be placed to the credit of the proper appropriations for the surveying service. It is also provided in the resolution referred to (now section 2402; Revised Statutes) that any excess in the sums so deposited over and above the actual cost of the surveys, comprising all expenses incident thereto, shall be repaid to the depositors, respectively.

It will be thus seen that the fund or appropriation arising from deposits by individuals in the manner provided was created for the sole purpose of paying all the expenses of the respective surveys of lands "*not mineral or reserved,*" and expenses incident thereto, and for refunding any excesses in deposits to the respective depositors. Any balance remaining to the credit of this fund or appropriation, if correctly kept, must represent unpaid expenses of surveys for which deposits have been made, and unpaid excesses of deposits by individuals. It could not therefore be reasonably expected that the balance to the credit of the fund would at any time be very large. Furthermore, by the act of March 3, 1871 (16 Stat., 581), now section 2403, Revised Statutes, and by subsequent amendments (act of March 3, 1879, 20 Stat., 352; act Aug. 7, 1882, 22 Stat., 327), the deposits by settlers for the expenses of surveys desired by them shall go in part payment of the lands situated in the townships, the surveying of which is paid for out of such deposits, and the certificates of deposit, which are made assignable, shall be received at the land office at which the lands so surveyed are subject to entry. This legislation practically cuts off any claims for refunding excesses of deposits, since the total amounts deposited in each individual case are made receivable in payment of the lands purchased.

I find, however, that the fund or appropriation for "deposits by individuals for surveying public lands" has been annually increasing upon the books of the Treasury.

On the 30th of June, 1890, the balance remaining to the credit of this appropriation was.....	\$792, 892. 59
The amount of deposits during the fiscal year ending June 30, 1891, was.....	131, 422. 80
Total.....	924, 315. 39
Expenditures from the appropriation during the fiscal year.....	94, 896. 84
Balance to credit of appropriation June 30, 1891.....	829, 418. 55

It is manifest that the enormous sum remaining to the credit of this appropriation does not represent unpaid expenses of surveys of lands "not mineral or reserved by Government," for which deposits have been made, and unpaid excesses of deposits, and that deposits have been covered in to the credit of this appropriation without warrant of law. Although the statute expressly refers to lands "not mineral or reserved by Government," and the appropriation for "deposits by individuals for surveying public lands," among the permanent indefinite appropriations enumerated in section 3689 of the Revised Statutes, cites the same words ("not mineral or reserved"), it has been the practice for years past to cover in to the credit of this appropriation amounts deposited, pursuant to regulations prescribed by the General Land Office, to cover the expenses of the surveys of mining claims. This practice is, in my judgment, wholly unwarranted by law. I find nothing in section 2334 of the Revised Statutes, or in the acts of May 10, 1872 (17 Stat., 95), and May 5, 1876 (19 Stat., 52), from which said section is taken, that gives any color of authority to the practice which has prevailed. On the contrary, the plain reading of said section seems to be that the expenses of the surveys of mining claims are to be paid by the applicants, and that each applicant shall file with the register of the respective land office a sworn statement of the expenses so paid, to be forwarded to the Commissioner of the General Land Office for his information.

The large balance which remains to the credit of this appropriation is a constant menace to the public treasury, and an invitation for the presentation of illegal and fraudulent claims, which are sometimes pressed to payment. As a marked instance, reference may be made to the payments of additional amounts on a number of old claims of deputy surveyors, coming under the appropriation in question, which I am informed were made during the years 1886 and 1887, notwithstanding the fact that the original claims had been long previously settled, and the full amounts deposited by the respective settlers had been paid in the first settlements. The additional payments referred to have been characterized, and I think justly so, as irregular and illegal. I learn that the sole ground on which the additional payments were urged and finally allowed was that the balance then to the credit of the appropriation for deposits by individuals was very large and amply sufficient to pay the claims of the deputy surveyors in full, without regard to the respective amounts which had been deposited by the settlers to meet the expenses of the surveys.

I find that the practice has prevailed and still exists of charging to this appropriation a large portion of the contingent expenses and clerk hire in the offices of surveyors-general for some of the States and Territories, on the ground that such expenses and clerical services relate to mineral surveys. As Congress provides specific appropriations

for the contingent expenses and clerk hire in the offices of the several surveyors-general, the practice of trenching upon the appropriation for "Deposits by individuals" for contingent expenses and clerk hire is, in my judgment, contrary to law, and I shall in the future decline to allow such charges under this appropriation.

I respectfully recommend that this matter be brought to the attention of Congress, with the request that proper authority of law be granted for covering back into the general treasury the large balance now standing to the credit of the appropriation known as "Deposits by individuals for surveying public lands."

It is believed that the accretions to this appropriation arising from deposits made, and to be made, subsequent to the beginning of the current fiscal year will be sufficient to meet any legitimate demands payable from said appropriation.

#### SALARIES OF DISTRICT JUDGES.

By the act of February 24, 1891 (26 stat., 783), the salaries of the several judges of the district courts, after the date of the passage of the act, was fixed at the rate of \$5,000 per annum. Congress, however, failed to make the proper appropriation for the remainder of the fiscal year 1891, and as a consequence the judges could not be paid for the period commencing February 24, 1891, and ending June 30 of the same year, at the new rate. The attention of Congress should be invited to the subject, to the end that the proper appropriation may be made.

#### EXTRA WORK.

Owing to the refunding of tobacco taxes, the increase of accounts occasioned by the taking of the census, and the payment of the sugar bounty, the force in this office was required to work extra hours for some two months. This matter I will make the subject of a future communication.

It is with pleasure that I commend the Deputy Comptroller and other persons employed in this Bureau for the faithful and intelligent manner in which they have discharged their respective duties.

I have the honor to be, very respectfully,

A. C. MATTHEWS,  
*Comptroller.*

The SECRETARY OF THE TREASURY.



(No. 7.)

## REPORT OF THE SECOND COMPTROLLER.

TREASURY DEPARTMENT,  
SECOND COMPTROLLER'S OFFICE,  
Washington, D. C., October 15, 1891.

SIR: I have the honor to submit the following report of the transactions of this office for the fiscal year concluded June 30, 1891, together with a comparative statement of the work done the previous year, and the present condition of the public business.

### TOTAL NUMBER OF ACCOUNTS, CLAIMS, AND CASES SETTLED.

From—	1891.		1890.	
	Number.	Amount.	Number.	Amount.
Second Auditor.....	24, 662	\$27, 348, 754	22, 404	\$29, 973, 478
Third Auditor.....	13, 116	122, 912, 594	11, 669	115, 200, 015
Fourth Auditor.....	2, 693	26, 596, 232	4, 018	22, 936, 131
Various sources.....	10, 261	26, 482	9, 447	25, 855
Grand total.....	50, 732	176, 884, 062	47, 538	168, 135, 479

A comparison of the above results shows that during the last fiscal year this office, without any additional help, did considerably more work than the previous year. The clerks have been faithful in their duties, and yet some of the divisions of the office are behind in their work. Four additional clerks have been provided, to commence at the beginning of the next fiscal year (July 1, 1891), and, although not a sufficient number for the prompt examination of all claims, yet will greatly facilitate matters.

The Second Comptroller finally settles all claims and accounts coming from the Second, Third, and Fourth Auditors of the Treasury.

The number of clerks on the rolls of the office during the year was 59, the same as the year previous.

The work of the office is done by seven divisions, known as the Navy Division, employing 5 clerks; Army Paymasters' Division, 6 clerks; Army Back-pay and Bounty Division, 9 clerks; Army Pension Division, 9 clerks; Quartermasters' Division, 9 clerks; Indian Division, 4 clerks; Miscellaneous Claims Division, 10 clerks, and 7 chiefs of divisions, making in all 59. The average number of clerks employed during the past fiscal year was 53.

A detailed statement of claims and accounts disposed of during the year in each division, including a general statement of their character, is as follows:

## ARMY BACK-PAY AND BOUNTY DIVISION.

Character of the claims.	Number.	Amount.
Soldiers' pay and bounty allowed.....	9,162	\$1,095,386
Soldiers' pay and bounty disallowed.....	10,202	10,720
Total .....	19,364	1,106,106

On July 1, 1891, there remained on hand and unadjusted in this division 7,870 claims, estimated to be 166 days' work of the division.

## ARMY PAYMASTERS' DIVISION.

Character of the accounts.	Number.	Amount.
Army paymasters, for pay of the Army.....	435	\$13,387,366
Soldiers' Home accounts.....	464	231,466
National Home for Disabled Volunteer Soldiers.....	37	2,567,018
Special Army accounts.....	334	29,833
Disbursing officers of the Ordnance Department, for ordnance, ordnance stores, supplies, armories, and arsenals.....	394	1,946,542
Disbursing officers of the Medical Department, for medical and hospital supplies and services.....	194	324,154
Recruiting officers, for regular recruiting services.....	16	98,586
Miscellaneous disbursements for contingent expenses of the Army, Adjutant-General's and Commanding General's offices, artillery schools, etc.....	135	175,264
Miscellaneous claims of the Army Pay Department.....	126	534,957
Arming and equipping the militia, act February 12, 1887.....	41	185,856
Total .....	2,176	19,481,042

On July 1, 1891, there were on hand and unadjusted in this division 101 army paymasters' accounts, 15 Soldiers' Home accounts, and 3 ordnance accounts; in all, 119 accounts, or twenty-five days' work of the division.

## ARMY PENSION DIVISION.

Character of the accounts.	Number.	Amount.
Accounts of pension agents for army pensions.....	1,452	\$96,996,460
Pension reimbursement claims allowed.....	2,367	100,399
Pension reimbursement claims disallowed.....	144	.....
Pension agents' checks, with evidence, examined.....	1,147	45,304
Total .....	5,090	97,142,163

On July 1, 1891, there remained on hand, not adjusted, in this division, 8 pension agents' accounts and 2 reimbursement claims, making about 33 days' work for the division.

## QUARTERMASTERS' DIVISION.

Character of the accounts.	Number.	Amount allowed.
Disbursing officers of the Quartermaster's Department, for regular and incidental expenses.....	1,093	\$8,649,359
Disbursing officers of the Subsistence Department.....	861	1,923,114
Disbursing officers of the Engineer Department, for military surveys, fortifications, river and harbor improvements, etc.....	189	12,443,111
Disbursing officers of the Signal Service.....	48	813,894
Total .....	2,191	23,839,478

On July 1, 1891, there remained in this division, unadjusted, 28 quartermasters' accounts, 13 subsistence accounts, 6 accounts of engineer officers, and 4 Signal Service accounts, estimated to be 22 days' work of the division.

## NAVY DIVISION

Character of the accounts.	Number.	Amount allowed.
Paymasters of the Navy at navy-yards, and navy agents .....	190	\$23,836,138
Disbursing officers of the Marine Corps .....	10	474,262
Navy pension agents for Navy and Marine Corps .....	32	1,632,209
Miscellaneous naval accounts .....	291	359,954
Navy financial agents .....	2	62,092
Officers' and sailors' back pay, bounty, and prize money allowed .....	1,866	231,574
Officers' and sailors' back pay, bounty, and prize money disallowed .....	302	.....
<b>Total</b> .....	<b>2,693</b>	<b>26,596,229</b>

On July 1, 1891, there remained in this division unadjusted 7 navy paymasters' accounts, 1 marine corps account, 1 navy pension account, 1 navy financial agent's account, 2 miscellaneous accounts, and 6 back-pay and bounty claims, or about 10 days' work of the division.

## INDIAN DIVISION.

Character of the accounts.	Number.	Amount allowed.
Indian agents' current and contingent expenses, annuities, and installments ..	218	\$2,557,284
Miscellaneous Indian claims .....	2,903	4,204,317
Indian claims disallowed .....	1	.....
<b>Total</b> .....	<b>3,122</b>	<b>6,761,601</b>

On July 1, 1891, there were on hand and not adjusted, in this division, 87 Indian agents' accounts, and 82 miscellaneous Indian claims, not exceeding 20 days' work of the division.

## MISCELLANEOUS CLAIMS DIVISION.

Character of the claims.	Number.	Amount.
Claims for quartermasters' stores and commissary supplies, act July 4, 1864 ..	30	\$53,736
Claims for lost property, act March 3, 1849 .....	1,573	243,135
Claims for lost property, act March 3, 1885 .....	21	3,459
War claims of States, act July 27, 1861, etc. ....	9	290,738
Claims for army transportation .....	658	680,723
Oregon and Washington Territory war claims .....	4	1,263
General miscellaneous claims .....	4,639	681,391
Telegraph accounts .....	48	1,808
<i>From various sources.</i>		
Duplicate checks approved .....	462	26,482
<b>Total</b> .....	<b>7,444</b>	<b>1,982,735</b>
Included in the above are claims examined and disallowed .....	2,865	662,639

On July 1, 1891, there were on hand in this division, awaiting adjustment, 82 claims for loss of private property, 2 State war claims, 27 army transportation claims, 2 Oregon and Washington Territory war claims, and 500 miscellaneous claims, estimated to be 12 days' work of the division.

## REQUISITIONS.

During the fiscal year there were countersigned and recorded 16,921 requisitions, amounting to \$235,526,221.28, as shown by the following table:

Character.	Number.	Amount.
War Department .....	5,951	\$52,056,110.68
Navy Department .....	2,456	39,696,701.12
Interior Department, pension requisitions .....	4,294	134,533,897.83
Interior Department, Indian requisitions .....	4,220	9,239,511.65
Total .....	16,921	235,526,221.28

## MISCELLANEOUS WORK OF THE OFFICE.

Bonds filed .....	239
Contracts filed .....	5,731
Settlements entered .....	26,865
Muster and pay rolls examined .....	17,596
Differences recorded (pages) .....	1,800
Rehearings of cases .....	306
General office entries of reference and adjustment of cases .....	9,799
Official letters written:	
By Army Back Pay and Bounty Division .....	3,467
By Army Paymasters' Division .....	450
By Army Pension Division .....	1,102
By Quartermasters' Division .....	836
By Navy Division .....	407
By Indian Division .....	308
By Miscellaneous Division .....	1,649
In all .....	8,219
Single vouchers examined:	
By Army Paymasters' Division .....	92,215
By Army Pension Division .....	2,827,214
By Quartermasters' Division .....	286,851
By Navy Division .....	70,409
By Indian Division .....	97,357
By Miscellaneous Division .....	102,000
In all .....	3,476,046

## SUITS BROUGHT.

During the year transcripts and briefs have been made up, examined, and forwarded to the Solicitor of the Treasury for suit in favor of the United States, in two cases, as follows:

Pension agent .....	1
Failing contractor .....	1

Suits were instituted in both cases and are still pending. There was recovered and paid into the Treasury from suits begun in previous years the sum of \$7,386.43.

## OFFICE APPROPRIATIONS.

The appropriations for the salaries of the officers and employes for the fiscal year ended June 30, 1891, aggregated \$95,050, of which \$781.42 remained unexpended at the close of the fiscal year. The appropriations for the current fiscal year (1892) amounted to \$100,450.

\* \* \*  
Very respectfully,

B. F. GILKESON,  
Second Comptroller.

Hon. CHARLES FOSTER,  
Secretary of the Treasury.

(No. 8.)

## REPORT OF THE COMMISSIONER OF CUSTOMS.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF CUSTOMS,  
Washington, D. C., October 17, 1891.

SIR: I have the honor to submit herewith, for your information, a statement of the business of this office for the fiscal year ending June 30, 1891.

Auditor's statements on hand July 1, 1890.....	249	
Auditor's statements received.....	6,278	
		6,527
Auditor's statements examined and passed.....	6,135	
Auditor's statements cancelled.....	5	
		6,140
Auditor's statements on hand June 30, 1891.....		387
Accounts on hand July 1, 1890.....	532	
Accounts received from First Auditor.....	15,465	
		15,997
Accounts adjusted.....	15,038	
Accounts returned to Auditor.....	4	
		15,042
Accounts on hand June 30, 1891.....		955
Estimates received and examined.....		2,568
Requisitions issued.....		2,568
Amount involved in requisitions.....	\$21,582,478.52	
Letters received.....		24,996
Letters written.....		9,926
Letters recorded.....		9,759
Stubs of receipts for duties and fees returned by collectors.....		220,293
Stubs of receipts examined and summarized.....		219,087
Tonnage stubs received and entered.....		13,241
Tonnage stubs examined.....		12,810
Auditor's statements registered.....		6,226
Auditor's statements recorded.....		5,768
Auditor's statements checked by stubs.....		2,884
Appointments registered.....		3,651
Oaths examined and registered.....		2,770
Official bonds examined and approved.....		52
Commissions transmitted.....		50
Papers filed, noted, and referred.....		18,148
Number of attorneys registered.....		678
Average number of clerks employed.....		28

There was paid into the Treasury from sources the accounts relating to which are settled in this office.

Customs (duties) .....	\$219,001,418.83
Customs (tonnage) .....	520,333.46
Customs (unclaimed merchandise) .....	452.91
Labor, drayage, and storage .....	69,184.13
Services of United States officers .....	291,536.16
Weighing fees .....	74,700.85
Mileage of examiners .....	4,758.23
Customs officers' fees .....	114,878.39
Fines, penalties, and forfeitures .....	134,023.27
Emolument fees .....	277,040.79
Immigrant fund .....	292,271.00
Proceeds of Government property sold .....	2,479.65
Deceased passengers .....	1,000.00
Rent .....	20,778.86
Interest on debts due United States .....	94.54

220,804,951.10

And there was paid out of the Treasury on the following accounts:

Expenses of collecting the revenue from customs .....	\$6,964,248.71
Debentures and drawbacks .....	4,926,337.17
Expenses of Revenue-Cutter Service .....	836,166.26
Excess of deposits .....	7,011,071.62
Construction and maintenance of lights .....	2,764,986.22
Expenses of regulating immigration .....	170,597.68
Marine-Hospital Service .....	536,845.21
Life-Saving Service .....	998,396.46
Compensation in lieu of moieties .....	12,900.14
Salaries agents seal fisheries, Alaska .....	15,396.83
Statistics relating to fur industries of Alaska .....	6,080.00
Proposals for lease of fur-seal islands .....	641.04
Protecting salmon fisheries .....	1,500.00
Expenses of local appraisers at quarterly meetings .....	1,404.38
Quarantine service .....	50,604.11
Quarantine stations for neat cattle .....	12,266.24
Enforcement of Chinese exclusion act .....	48,949.02
Enforcement of alien contract labor law .....	61,500.00
Detection and prevention of frauds on customs revenue .....	15,995.51
Revenue steamers .....	124,883.72
Supply steamers for Atlantic and Gulf coasts .....	80,506.28
Steam tenders for light-house districts .....	161,924.95
Interest on tonnage dues illegally exacted .....	1,452.25
Proceeds of goods seized and sold .....	1,054.23
Unclaimed merchandise .....	4,776.19
Refunding money erroneously received and covered into Treasury .....	403.75
Refunding penalties and charges erroneously exacted .....	25,198.19
Services to American vessels .....	25,978.16
Salaries shipping service .....	59,543.48
Extra pay to officers and men in Mexican war .....	96.00
Admission of foreign goods to Columbian Exposition .....	1,300.00
Payment to Susannah George .....	365.15
Reimbursement to crew of life-saving station, Muskeget, Mass .....	170.65
Refund to Aberdeen Packing Company .....	75.00
Refund to R. A. Ballard .....	10.00
Refund to J. W. Breden .....	15.00
Refund of duties to St. Mary's Church, Harford County, Md. ....	126.82
Refund to George Hazel .....	154.51
Refund to J. L. Somers .....	200.00
Relief of A. K. Delaney .....	10.00

24,977,131.13

In presenting this annual report I can only say that the experience of each year demonstrates that the recommendations heretofore made should have some attention paid to them. The principal ones are:

A permanent annual appropriation of, say, \$7,500,000 for expenses of

collecting the revenue from customs in lieu of the present one of \$5,500,000, with an addition of the collections from customs sources as enumerated in section 3687 Revised Statutes; the modification of the present law so that the miscellaneous collections now belonging to that appropriation be covered into the Treasury as a part of the general fund; the fixing of specific salaries as the total compensation of collectors of customs and of surveyors acting as such; the modification of the laws relating to appointment and salary of subordinate customs officers, so that there can be no doubt of any one of them being an officer of the United States; and abolishing their distinctive names, classing them all as customs officers, with power to the principal officer of the district to detail them to any duty relating to customs or navigation within his district.

The transfer from the Special Agents Division to this Bureau of the Immediate Transportation accounts, together with the increase in number of ports and importations, has made necessary the employment of details to keep the work up to the requirements of the office. In many cases these details are not familiar with the duties, and such work is expensive and unsatisfactory. I therefore recommend that Congress be requested to provide for a sufficient clerical force to perform the duties without the delay that is at present unavoidable.

I inclose herewith the statements (A) of transactions in bonded goods as shown by the adjusted accounts; (B) comparative statement of transactions under the immediate transportation system for the years 1881 and 1891.

I am, very respectfully, your obedient servant,

SAML. V. HOLLIDAY,  
*Commissioner of Customs.*

The SECRETARY OF THE TREASURY.

## APPENDIX.

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS

Districts and ports.	Balance of bonds to secure duties on goods remaining in warehouse July 1, 1890.	Warehoused and bonded.	Constructively warehoused.	Rewarehoused and bonded.
Albany	\$3,968.65	\$10,219.55	\$9,038.64	\$15,115.94
Albemarle	141.64			
Apalachicola		448.80		
Arizona			10,003.71	
Atlanta				
Baltimore	132,104.20	903,719.04	19,178.94	28,002.81
Bangor	1,013.32	499.00	298,846.41	7,589.25
Barnstable	284.06			2,569.29
Bath	1,234.82	4,754.14		10,404.20
Belfast				2,128.95
Boston	2,260,722.79	10,091,608.73	3,064,274.83	191,740.13
Brazos de Santiago			20,762.00	321.65
Brunswick			133.00	3,514.00
Buffalo Creek	39,336.93	28,244.86	270,901.26	12,613.17
Burlington, Iowa				90,608.66
Burlington, N. J.				8,851.07
Cairo				1,370.25
Cape Vincent		3,595.63	1,276.20	
Castine	43.69			645.98
Champlain	2,125.85	3,501.65	194,306.47	
Charleston		4,650.73		25,582.70
Chattanooga				33,627.75
Chicago	331,785.54	1,370,524.94	711.64	695,758.94
Cincinnati	94,218.98	436,876.70		76,586.53
Columbus				
Corpus Christi	196.60	56.25	30,992.55	3,863.73
Cuyahoga	2,873.85	18,794.47		98,425.63
Delaware	281.27	1,000.00		4,888.00
Denver	4,834.76	13,787.10	465.08	4,211.04
Detroit	156,414.43	130,001.36	12,235.04	181,610.36
Dubuque	1,002.88	725.00		820.00
Duluth		822.35	15,022.73	759.85
Erie	6,392.40	8,195.80		20,822.05
Evansville				147.56
Fairfield		13,420.99		27,783.84
Fall River			8,187.75	8,836.90
Fernandina				2,147.67
Frenchman Bay	162.99			2,694.32
Galena				3,533.19
Galveston	15,620.09	36,637.71	310,169.61	17,390.54
Genesee	21,804.24	98,769.40		3,537.39
Georgetown, D. C.	8,600.25	11,845.91	211.80	2,538.84
Gloucester	12,800.32	37,672.21		9,393.85
Hartford	25,447.25	111,776.70		13,552.91
Huron		14,820.05	59,661.47	6,822.14
Indianapolis	2,397.05	3,801.00		2,872.90
Kansas City	8,508.85	30,569.14		39,694.47
Kennebunk				8.00
Key West	104,116.35	639,977.49	1,285.67	19,749.86
La Crosse				14,791.07
Lincoln				23,895.34
Louisville	120,360.21	285,895.51		18,607.95
Machias				
Marblehead				2,771.60
Memphis	5,992.36	28,922.81	373.40	6,402.56
Miami	4,381.49	5,072.92		148.53
Milwaukee	5,069.56	25,052.54		127,523.77
Minneapolis		35,380.84	810.60	7,378.97
Minnesota	17,028.78	11,350.89	58,571.29	3,394.11
Mobile	460.25	4,751.60	12,327.50	
Nashville		160.00		54,501.27
Newark				31,170.96
New Bedford				10,661.57
Newburyport				2,961.40
New Haven	10,313.62	19,987.00		38,330.60
New London	4,535.60	5,790.37		5,143.98
New Orleans	178,711.69	1,132,124.55	3,290,800.04	15,614.03
New York	16,983,373.66	58,539,647.39	32,506,617.20	313,614.26
Niagara		1,118,545.50		
Norfolk		842.57		257.98
North Dakota and South Dakota			123.73	3,535.40
Omaha	5,044.11	15,011.14		102,239.68
Oswegatchie	4,127.89	752.55	32,871.93	1,585.74
Oswego	13,544.70	138,732.22	4,215.24	
Paso del Norte	4,621.97	13,075.10	16,151.83	6,280.89
Passamaquoddy	403.59	5,150.18	30,282.82	1,264.28



COMMISSIONER OF CUSTOMS.

523

AND PORTS IN THE UNITED STATES FOR THE FISCAL YEAR ENDING JUNE 30, 1891.

Constructively rewarehoused.	Increased duties ascertained on liquidation, etc.	Withdrawals, duty paid.	Withdrawals for transportation.	Withdrawals for export.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1891.
\$173,446.83	\$1,096.00	\$94,217.31		\$141.64	\$108,218.35	\$10,449.95
						448.80
4,173.95	1,221.47	912.26	\$6,305.71	7,603.63	.03	577.50
2,399.12					2,399.12	
63,777.64	43,222.57	709,602.45	15,206.99	26,683.19	311,485.54	127,027.03
		1,512.92	939.22	297,907.19	7,589.25	
		6.40		2,846.95		
4,104.51		4,836.05			9,123.51	6,596.91
2,406.17		1,776.20		904.82	2,454.10	
31,292.18	195,090.48	8,813,138.48	874,164.95	2,493,396.56	1,974,780.39	1,679,248.76
167.34		188.20		21,062.79		
				133.00	3,514.00	
48,430.70		18,631.98	118,354.68	212,559.29	42,689.58	7,291.39
					90,608.66	
					8,851.07	
					1,370.25	
200.00		1,624.44	1,214.20	2,095.00	1.94	136.25
	.14	25.13		647.21		17.47
		100.00	124,826.81	72,410.31		2,596.85
814.34		4,258.96			25,152.03	1,636.78
					33,627.75	
107,876.30	23,002.37	1,474,948.52	16,947.24	3,408.79	674,721.41	359,633.77
13,105.10	1,026.58	327,404.95	6,613.15		52,445.28	235,350.51
63,473.44					63,473.44	
2,364.37		870.78	30,306.30	4,238.36	2,058.06	
20,510.70	317.26	22,104.00			111,349.69	7,468.22
37.80	15.79	1,337.86			4,888.00	
35,465.38	167.40	19,948.99	883.16		31,249.77	6,848.84
104,445.05	772.69	174,381.23	4,744.20	69,673.11	182,352.00	154,328.39
	5.04	1,827.92				725.00
17,368.80		1,204.70	6,736.93	8,285.80	17,368.80	377.50
4,402.85		18,643.06				21,230.10
		147.56				
	68.57	31,204.38			9,595.71	463.31
57,762.12		69,083.67			5,703.10	
389.60		2,537.27				
184.28				2,944.29		97.30
					3,533.19	
54,411.90	210.70	31,199.98	7,237.14	334,292.21	35,923.06	31,814.16
79,552.96	67.23	103,830.14		995.62	76,716.43	22,489.93
7,987.45	498.82	16,094.73	211.80		6,604.87	8,171.67
	48.49	4,677.69	5,949.97	41,828.83	531.82	7,126.56
15,659.27	7,047.90	116,339.22	5,520.80		14,866.30	36,757.71
			29,892.92	44,588.60	6,822.14	
149,932.89		9,442.54			145,963.65	3,597.65
132,704.57	714.29	51,517.43			148,460.49	12,213.40
22.40				30.40		
	3,353.36	649,032.99	8,332.77	7,253.82	5,711.56	98,151.50
					14,791.07	
					23,895.34	
127,492.03	4,201.16	186,292.29	1,138.88		124,809.13	244,316.56
159.62	6.26	72.12		93.76		
		2,771.60			33,402.76	8,686.35
27,555.10		26,957.22			118,846.79	4,253.10
118,842.29	86.06	5,431.40			150,823.91	9,541.12
49,831.35	8,440.96	38,509.40	2,083.35	5,960.40	76,415.80	5,284.55
76,487.43		11,029.89	27,327.60		125,232.85	9,150.96
130,657.93	133.64	21,001.23	66,351.60			1,634.15
		3,577.70		12,327.50	54,504.27	120.00
		40.00			18,137.56	6,913.40
43,589.97	2.00	1,587.40		4,532.60	5,869.05	
		48,223.85		160.64	2,961.40	
				18.40	24,630.82	6,181.30
		38,300.70			7,428.13	
		8,046.82			643,362.96	195,260.94
9,209.1f	11,984.83	439,091.32	121,861.23	3,238,867.85	11,766,091.67	11,908,843.34
267,670.54	1,798,835.65	50,617,645.18	950,872.85	35,171,305.66		
			98,825.50	1,019,720.00		
6,513.62	14.88	163.81		951.02	6,513.62	
			123.73		3,533.40	
9,241.45	234.11	25,807.68			102,013.27	3,949.54
	307.97	3,087.90	20,815.07	13,219.10	1,893.71	630.30
78,233.94	232.27	54,314.21	102,267.17		78,376.99	
10,020.60	43.99	20,934.43	15,804.25	11,993.30		1,462.40
478.95			16,304.39	20,864.41		411.02

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL

Districts and ports.	Balance of bonds to se- cure duties on goods remain- ing in ware- house July 1, 1890.	Warehoused and bonded.	Constructively warehoused.	Rewarehoused and bonded.
Peoria.....				\$74,061.07
Perth Amboy.....				157,778.25
Philadelphia.....	\$2,146,712.42	\$14,875,091.70	\$4,438.22	156,387.50
Pittsburg.....	47,050.05	35,733.53		
Plymouth.....	56,587.85	46,803.93	15,152.70	
Portland.....	31,732.92	16,855.09	2,435,779.26	101,178.47
Portsmouth, N. H.....				13,292.40
Providence, R. I.....	10,669.69	58,679.70	93.60	8,661.97
Puget Sound.....	2,311.50	3,945.91		
Richmond.....				4,379.44
Rock Island.....				42,611.43
Salem and Beverly.....	189.75			4,346.74
Saluria.....			43,841.24	1,527.88
San Diego.....	731.40	8,642.65	92,303.54	284.43
Sandusky.....				
San Francisco.....	875,643.39	4,184,463.94	611,809.97	62,674.64
Savannah.....	4,661.14	22,975.35		
Sioux City.....				
Springfield.....				14,594.40
St. Johns.....		33,961.75	752.35	3,626.70
St. Joseph.....	261.70	1,064.40		40,808.86
St. Louis.....	43,816.59	74,478.39		20,624.58
Superior.....	85.05			1,202.17
Tampa.....		156,180.99		
Teche.....			817.60	162.80
Vermont.....	223.76	4,825.45	2,293,038.57	255.95
Waldoboro.....				18.24
Wheeling.....				
Willamette.....	37,804.35	49,598.78	1,043.64	1,000.93
Wilmington, N. C.....	3,726.44	21,390.61	49.00	
Wiscasset.....	670.40			2,537.60
Total.....	23,864,290.63	95,010,275.25	45,835,930.07	3,188,654.10

## DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

Constructively rewarehoused.	Increased duties ascertained on liquidation, etc.	Withdrawals, duty paid.	Withdrawals for transportation.	Withdrawals for export.	Allowances and deficiencies.	Balance on bonds to secure duties on goods remaining in warehouse June 30, 1891.
					\$74,061.07	
\$3,028.80		\$2,938.80	\$90.00			
54,453.54	\$1,678,393.06	13,690,479.29	1,250,922.44	\$75,525.16	3,245,481.84	\$654,458.46
7,297.44	1,727.70	79,878.67			147,623.60	18,893.95
		73,456.07				45,088.41
34,058.00	1,869.32	28,797.13	3,534.85	2,511,223.98	111,614.54	16,302.51
63,509.66		63,509.66		58.40	13,234.00	
32,568.94	252.94	65,031.51	774.70	22.97	30,943.98	14,153.68
		2,479.12	825.25	1,164.09		1,788.95
20,946.60		1,629.95			23,696.09	
					42,611.43	
93.60	838.60	321.43	2,437.81	136.00	1,641.25	91.50
		230.80	45,289.37	218.88	470.77	65.63
		593.40	105.56	101,059.43	138.00	
35,676.71					35,676.71	
123,495.40	95,247.33	2,814,989.68	13,056.07	874,050.11	1,243,840.88	1,012,397.93
13,055.31	30.88	14,229.97	100.00		16,185.38	10,207.33
34,730.13					34,730.13	
		2,400.40			12,194.00	
		33,336.45			842.30	4,162.05
74,969.93	13.77	1,095.72			115,366.54	716.40
404,578.97	132.40	85,579.25	508.55		407,262.25	50,280.88
		646.75				640.47
	191.30	136,206.80	4,393.00		980.55	14,791.94
		162.80	817.60			
24,253.44	4,837.27	2,699.98	180,973.48	2,113,319.17	28,516.64	1,925.17
4,697.04		18.24		835.40	3,861.64	
294.70		294.70				
3,559.07	239.87	54,163.78		3,203.45	2,248.15	33,631.26
6,203.58	313.58	7,471.27		49.00	22,518.60	1,644.34
		21.76	506.24	2,406.72		273.28
3,101,384.85	3,886,548.95	81,493,660.81	4,192,499.48	48,839,218.81	23,230,479.18	17,131,255.57

TABLE A.—STATEMENT OF WAREHOUSE TRANSACTIONS AT THE SEVERAL DISTRICTS AND PORTS IN THE UNITED STATES, ETC.—Continued.

RECAPITULATION.	
Balance due July 1, 1890.....	\$23,864,290.65
Warehoused and bonded.....	95,010,275.25
Constructively warehoused.....	45,835,930.07
Rewarehoused and bonded.....	3,188,654.10
Constructively rewarehoused.....	3,101,384.85
Increased duties ascertained on liquidation, etc.....	3,886,548.95
Total.....	174,887,083.85
Withdrawals duty paid.....	81,493,660.81
Withdrawals for transportation.....	4,102,499.48
Withdrawals for exportation.....	48,839,218.81
Allowances and deficiencies.....	23,230,479.18
Balance due June 30, 1891.....	17,131,225.57
Total.....	174,887,083.85

TABLE B.—COMPARATIVE STATEMENT SHOWING THE NUMBER OF PACKAGES, INVOICE VALUE, AND ESTIMATED DUTY OF MERCHANDISE FORWARDED UNDER ENTRY FOR IMMEDIATE TRANSPORTATION WITHOUT APPRAISEMENT (ACT JUNE 10, 1880) FROM THE SEVERAL PORTS OF FIRST ARRIVAL, FOR THE FISCAL YEARS 1891 AND 1891.

Port of importation.	1881.			1891.		
	Packages.	Invoice value.	Estimated duty.	Packages.	Invoice value.	Estimated duty.
Baltimore, Md.....	14,463	\$431,644	\$162,596.81	451,336	\$3,459,765.00	\$1,662,244.16
Boston, Mass.....	107,642	970,812	354,176.40	79,904	816,302.00	335,888.68
Cleveland, Ohio.....	2,681	27,214	5,002.40			
Detroit, Mich.....				40,047	317,801.00	121,094.43
Key West, Fla.....				16,078	568,577.23	355,526.54
New Orleans, La.....	76,665	898,320	331,304.50	377,847	3,101,982.00	1,522,345.59
New York, N. Y.....	113,033	10,670,066	5,053,573.40	807,584	27,919,865.00	21,944,826.00
Philadelphia, Pa.....	27,476	1,238,658	563,858.19	165,014	2,080,342.00	949,465.21
Port Huron, Mich.....	98	3,351	1,357.43	54,581	206,686.00	63,054.51
Portland, Me.....	5,711	27,223	8,065.67	141,426	976,554.00	367,926.33
Portland, Oregon.....				47,469	494,325.76	44,850.75
Port Townsend, Wash.....				91,833	293,143.89	2,439.70
San Francisco, Cal.....	6,127	252,184	124,512.46	259,343	4,718,367.00	1,111,774.66
Sault de Ste. Marie, Mich.....				607	16,191.53	3,946.97
Tacoma, Wash.....				750	11,516.80	5,936.89
Total.....	353,901	14,513,474	6,604,447.26	2,533,819	44,981,619.21	28,491,320.42

The merchandise above referred to was forwarded to the following named ports of destination:

Ports of destination.	1881.			1891.		
	Pack-ages.	Invoice value.	Estimated duty.	Pack-ages.	Invoice value.	Estimated duty.
Albany, N. Y.				3, 739	\$45, 213. 00	\$31, 305. 16
Atlanta, Ga.				236	33, 361. 56	14, 734. 59
Baltimore, Md.	2, 523	\$254, 495	\$138, 300. 98	6, 991	354, 737. 57	335, 770. 38
Bath, Me.	263	24, 392	12, 205. 72	76	7, 812. 00	2, 389. 59
Boston, Mass.	16, 413	1, 064, 439	495, 575. 69	70, 032	2, 232, 411. 97	2, 725, 341. 71
Bridgeport, Conn.				3, 777	296, 508. 00	196, 190. 00
Buffalo, N. Y.	9, 559	206, 081	140, 296. 28	24, 650	538, 816. 03	285, 073. 49
Burlington, Vt.	499	1, 095	1, 301. 36	1, 194	5, 751. 00	3, 809. 29
Charleston, S. C.				249	9, 114. 67	10, 249. 23
Chicago, Ill.	104, 711	4, 298, 328	1, 989, 887. 65	967, 892	13, 610, 579. 11	7, 541, 983. 99
Cincinnati, Ohio.	19, 750	1, 391, 006	622, 030. 30	53, 658	2, 264, 894. 00	1, 415, 610. 63
Cleveland, Ohio.	2, 295	263, 656	120, 530. 23	27, 957	634, 622. 00	346, 283. 96
Columbus, Ohio.				11, 617	171, 410. 00	74, 468. 10
Denver, Col.				10, 657	254, 289. 72	129, 052. 46
Detroit, Mich.	7, 019	258, 954	76, 893. 24	32, 765	528, 418. 62	532, 558. 26
Dubuque, Iowa.				839	20, 588. 00	13, 401. 45
Duluth, Minn.				213	7, 825. 00	6, 150. 00
Evansville, Ind.				496	11, 719. 00	6, 034. 02
Galveston, Tex.				2, 189	42, 084. 00	65, 165. 15
Georgetown, D. C.	234	24, 345	11, 617. 02	11, 054	273, 811. 00	121, 204. 24
Grand Haven, Mich.				43	4, 873. 00	2, 925. 00
Grand Rapids, Mich.				2, 029	79, 182. 00	38, 682. 73
Hartford, Conn.				6, 002	494, 386. 00	269, 935. 73
Indianapolis, Ind.	3	568	145. 45	58, 640	398, 198. 00	184, 173. 22
Jacksonville, Fla.				1, 898	85, 739. 96	48, 479. 79
Kansas City, Mo.				113, 690	490, 470. 89	203, 477. 36
Lincoln, Nebr.				207	11, 815. 00	6, 271. 80
Louisville, Ky.	4, 178	134, 904	58, 351. 90	24, 490	571, 118. 00	565, 231. 34
Memphis, Tenn.	120	10, 342	4, 472. 05	3, 062	99, 233. 00	115, 687. 31
Middletown, Conn.				10	2, 107. 00	1, 075. 00
Milwaukee, Wis.	11, 127	220, 080	88, 295. 62	76, 294	934, 493. 46	412, 219. 55
Minneapolis, Minn.				4, 982	300, 326. 00	166, 378. 20
Mobile, Ala.	2	291	281. 40	282	6, 993. 22	7, 840. 73
Nashville, Tenn.				202	1, 894. 60	348. 00
New Haven, Conn.				2, 082	154, 302. 00	75, 348. 45
New Orleans, La.				13, 034	99, 454. 00	51, 481. 70
New York, N. Y.	15, 172	258, 114	113, 733. 32	188, 918	3, 571, 128. 33	950, 293. 54
Norfolk, Va.				17	1, 100. 00	510. 00
Omaha, Nebr.				33, 321	278, 799. 62	101, 916. 06
Philadelphia, Pa.	16, 313	1, 283, 207	563, 200. 06	102, 378	5, 208, 582. 00	4, 600, 111. 13
Pittsburg, Pa.	17, 264	607, 412	232, 238. 55	92, 700	810, 692. 00	506, 497. 42
Port Huron, Mich.	1	101	30. 30	8	756. 00	425. 00
Portland, Me.	8	1, 412	620. 00	5, 131	48, 006. 90	67, 006. 83
Portland, Oregon.	31	915	374. 49	5, 054	127, 886. 69	171, 726. 83
Port Townsend, Wash.				5	270. 00	135. 00
Providence, R. I.	18, 923	332, 950	121, 189. 98	19, 300	688, 141. 00	404, 734. 36
Richmond, Va.				2, 037	21, 240. 00	9, 737. 24
Rochester, N. Y.	2, 052	209, 784	83, 081. 41	12, 196	442, 675. 62	316, 255. 56
St. Joseph, Mo.				11, 697	175, 774. 63	82, 424. 30
St. Louis, Mo.	96, 836	1, 885, 825	752, 266. 43	344, 938	3, 801, 767. 00	1, 910, 180. 77
St. Paul, Minn.	906	37, 825	15, 048. 49	31, 495	469, 257. 53	269, 476. 32
San Antonio, Tex.				12	1, 344. 00	1, 170. 00
San Diego, Cal.				204	21, 939. 00	14, 104. 75
San Francisco, Cal.	7, 552	1, 632, 167	950, 868. 00	122, 337	3, 532, 498. 00	2, 651, 176. 72
Sault de Ste. Marie, Mich.				2	205. 00	125. 00
Savannah, Ga.				1, 831	31, 855. 25	23, 654. 21
Seattle, Wash.				79	6, 071. 19	1, 919. 76
Sioux City, Iowa.				9	5, 709. 00	854. 50
Springfield, Mass.				731	49, 385. 00	29, 340. 60
Tacoma, Wash.				13	945. 00	800. 95
Tampa, Fla.				13, 588	462, 034. 57	276, 013. 24
Toledo, Ohio.	139	23, 578	9, 612. 95	2, 777	80, 384. 00	47, 246. 21
Wilmington, Del.	8	3, 208	1, 998. 30	5, 204	64, 721. 00	17, 293. 51
Total	353, 901	14, 519, 474	6, 604, 447. 26	2, 533, 819	44, 981, 619. 21	28, 491, 320. 42

(No. 9.)

**REPORT OF THE FIRST AUDITOR.**

**TREASURY DEPARTMENT,  
FIRST AUDITOR'S OFFICE,  
Washington, October 1, 1891.**

SIR: I have the honor to submit herewith the annual report of this Bureau for the fiscal year ended June 30, 1891.

Attention is called to the following exhibits of the business transacted in this office during the year:

**RECEIPTS.**

Accounts adjusted.	No. of accounts.	Amount.
Duties on merchandise and tonnage.....	1,422	\$198,599,088.42
Fines, penalties, and forfeitures.....	772	132,169.05
Marine hospital money collected.....	88	5,970.69
Immigration fees.....	186	275,021.95
Money received on account of deceased passengers.....	37	860.00
Money received from sale of old material, public documents, etc.....	370	158,617.48
Miscellaneous receipts.....		750,432.98
Treasurer of the United States for moneys received.....	4	666,965,384.93
Mint and assay offices.....	77	113,134,195.88
Accounts of the collector of taxes for the District of Columbia for taxes collected by him and deposited.....	24	4,950,971.95
Fees for copyrights.....	3	24,788.86
Quarantine stations.....	6	109.00
Total.....	2,988	985,017,611.19

**DISBURSEMENTS.**

LEGISLATIVE.		
UNITED STATES SENATE.		
Compensation of President of the Senate.....	12	\$8,000.00
Salaries and mileage of Senators.....	3	464,120.24
Salaries, officers and employes.....	6	436,967.38
Contingent expenses:		
Stationery and newspapers.....	7	17,799.97
Horses and wagons.....	7	8,685.26
Fuel for heating apparatus.....	9	13,162.15
Furniture and repairs.....	12	14,524.50
Folding documents.....	8	12,884.94
Materials for folding.....	5	9,992.90
Packing-boxes.....	6	1,494.99
Expenses of Special and Select Committees.....	9	19,028.74
Miscellaneous items.....	11	62,924.90
Salaries of Capitol police.....	4	36,599.96
Reporting proceedings and debates.....	12	25,000.00
Compiling Congressional Directory.....	1	1,200.00
Postage.....	5	380.00
One month's extra pay to officers and employes.....	1	41,102.15

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>LEGISLATIVE—Continued.</b>		
<b>UNITED STATES SENATE—continued.</b>		
<b>Contingent expenses—Continued.</b>		
Furniture, cleaning.....	3	\$535.86
Cleaning and sewing carpets.....	2	243.27
Payment to Hons. W. F. Sanders and Thomas C. Power.....	1	2,453.00
Payment to heirs of Hon. James B. Beck.....	1	5,000.00
Payment to W. B. Clarke, Senate.....	1	280.00
Payment to Martin Maginnis and William A. Clark.....	1	10,000.00
Payment to Ex-Senator George E. Spencer.....	1	6,543.38
Payment to Ex-Senator F. A. Sawyer.....	1	6,543.38
Payment to widow of Hon. E. K. Wilson.....	1	5,000.00
Payment to Charles H. Evans.....	1	500.00
Reimbursement to official reporter.....	1	5,000.00
<b>HOUSE OF REPRESENTATIVES.</b>		
Salaries and mileage of Members and Delegates.....	21	1,964,915.74
Salaries, officers and employes.....	31	903,363.57
<b>Contingent expenses:</b>		
Stationery and newspapers.....	9	61,279.43
Fuel for heating apparatus.....	6	11,407.06
Furniture and repairs.....	8	13,872.00
Material for folding.....	7	16,657.58
Miscellaneous items.....	11	90,622.92
Packing boxes.....	6	3,587.00
Postage.....	1	225.00
Payment to widow of Hon. James N. Burnes.....	1	6,000.00
Payment to widow of Hon. W. D. Kelley.....	1	6,225.06
Payment to Hon. George A. Matthews.....	1	6,679.70
Payment to widow of Hon. Samuel J. Randall.....	1	4,501.70
Payment to widow of Hon. R. W. Townsend.....	1	10,691.46
Payment to widow of Hon. S. S. Cox.....	1	7,596.17
Payment to estate of Hon. James Laird.....	1	604.00
Payment to widow of Hon. E. J. Gay.....	1	9,904.37
Payment to widow of Hon. David Wilbur.....	1	4,974.99
Payment to widow of Hon. James P. Walker.....	1	3,593.76
Payment to Henry H. Smith.....	1	1,000.00
Payment to John H. Rogers.....	1	500.00
Payment to George W. Rae.....	1	180.00
Payment to William W. Kelser.....	1	300.00
Reimbursement to official reporters to committees.....	2	1,500.00
Salaries, officers and employes—reporters.....	83	33,083.00
Rent of stables and carpenter shop.....	1	840.00
Miscellaneous.....	17	8,716.02
Compiling testimony in contested-election cases.....	4	2,500.00
Compiling tariff changes.....	1	2,000.00
<b>Office of Public Printer.</b>		
Public printing and binding.....	420	2,768,227.03
<b>Public Printer—Miscellaneous.</b>		
Relief of G. B. Kane & Co.....	1	517.60
<b>Library of Congress.</b>		
Salaries.....	11	78,505.55
Increase of library.....	20	5,815.02
Contingent expenses.....	16	1,244.35
Catalogue of library.....	2	2,068.10
One month's extra pay in law department.....	1	327.20
<b>Botanic Garden.</b>		
Salaries.....	10	15,089.45
Improving Botanic Garden.....	14	4,341.99
Improving buildings.....	8	3,054.44
<b>Court of Claims.</b>		
Salaries, judges, etc.....	132	32,240.00
Reporting decisions.....	2	2,000.00
Contingent expenses.....	5	2,704.87
Payment of judgments.....	240	381,747.77
<b>Legislative—Miscellaneous.</b>		
Expenses of investigation concerning immigration.....	5	12,192.73
Expenses of contesting seat in Congress.....	45	84,749.30
Conveying votes of Presidential electors.....	1	522.75
Statement of appropriations.....	4	2,400.00

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE.</b>		
<b>OFFICE OF THE PRESIDENT.</b>		
Salaries executive office .....	12	\$33,615.32
Contingent expenses .....	12	9,236.04
Preventing the spread of epidemic diseases .....	13	35,680.88
<i>Civil Service Commission.</i>		
Salaries .....	12	33,819.05
Traveling expenses .....	34	4,902.11
Contingent .....	5	3,521.20
<b>TREASURY DEPARTMENT.</b>		
Salaries, office of—		
Secretary .....	46	585,524.11
Supervising Architect .....	8	11,150.00
First Comptroller .....	5	88,039.94
Second Comptroller .....	5	91,535.43
Second Comptroller, accounts of Soldiers' Home .....	4	2,098.57
Commissioner of Customs .....	5	49,137.32
First Auditor .....	5	88,323.37
Second Auditor .....	11	240,566.59
Second Auditor, repairing rolls, bounty pay of Indians, soldiers, etc. ....	15	21,483.23
Second Auditor, accounts of Soldiers' Home .....	13	6,113.53
Third Auditor .....	5	188,528.13
Fourth Auditor .....	5	68,831.95
Fifth Auditor .....	5	47,288.65
Sixth Auditor .....	8	531,822.48
Treasurer of the United States .....	5	269,299.54
Treasurer (national currency, reimbursable, permanent) .....	5	63,716.00
Register .....	8	173,583.43
Comptroller of the Currency .....	5	102,237.67
Examination of national banks and bank plates .....	9	369.02
Salaries: Office of—		
Comptroller of Currency, national currency, reimbursable, permanent. ....	5	16,317.36
Life-Saving Service .....	8	46,602.84
Light-House Board .....	5	35,150.79
Salaries: Bureau of—		
Navigation, Treasury Department .....	9	31,689.76
Statistics .....	5	45,129.19
Collecting statistics relating to commerce .....	11	5,895.68
Salaries:		
Secret Service Division .....	5	12,701.36
Office of Supervising Surgeon-General, Marine-Hospital Service .....	8	31,747.40
Office of Supervising Inspector-General, Steamboat Inspection Service .....	7	12,671.77
Office of Standard Weights and Measures .....	12	2,320.45
Contingent expenses, Office Standard Weights and Measures .....	10	605.43
Salaries Steamboat Inspection Service (permanent) .....	4	218,765.33
Contingent expenses Steamboat Inspection Service (permanent) .....	1,269	42,536.21
Salaries and expenses of special inspectors, foreign steam vessels (permanent) .....	75	13,989.14
<i>Treasury—Miscellaneous.</i>		
Contingent expenses, Treasury Department:		
Stationery .....	14	80,072.12
Binding newspapers, etc. ....	11	1,924.91
Investigation of accounts and traveling expenses .....	7	852.99
Freight, telegrams, etc. ....	7	1,521.13
Rent .....	6	5,459.99
Horses, wagons, etc. ....	7	3,983.86
Ice .....	7	2,550.03
File holders and cases .....	7	2,169.09
Fuel, etc. ....	7	8,090.95
Gas, etc. ....	8	13,683.90
Carpets and repairs .....	8	2,823.22
Furniture, etc. ....	7	9,859.63
Miscellaneous items .....	8	8,965.54
Contingent expenses, national currency, Treasurer's Office, reimbursable (permanent) .....	59	21,799.14
Sealing and separating United States securities, 1890-'91 .....	21	1,678.67
Distinctive paper for United States securities .....	10	23,108.31
Transportation of silver coin .....	145	48,580.67
Pay of assistant custodians and janitors .....	10	218,701.69
Fuel, lights, and water for public buildings .....	47	783,511.51
Furniture and repairs of same, public buildings .....	69	297,297.83
Inspector of furniture, etc. ....	8	3,072.28
Heating apparatus for public buildings .....	36	86,291.19



## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>TREASURY DEPARTMENT—continued.</b>		
<i>Treasury—Miscellaneous—Continued.</i>		
Vaults, safes, and locks for public buildings	9	\$32,210.88
Plans for public buildings	9	4,454.40
Lands and other properties of the United States	3	33.50
Suppressing counterfeiting and other crimes	16	58,520.02
Expenses Treasury notes	14	209,267.00
Interstate Commerce Commission	94	178,554.31
Decorating public buildings, New York City	1	0.00
Postage to postal-union countries	1	1,500.00
To promote the education of the blind (permanent)	2	15,000.00
Outstanding liabilities (permanent)	176	33,933.13
Sinking fund, Pacific railroads (permanent)	43	5,419,063.78
Settled for appropriation	19	452.93
Miscellaneous accounts	6	0.30
Payment to E. F. Gobel	1	1,096.68
Damages to fishing schooner <i>Lucy Ann</i>	1	25.00
Repayment to importers, excess of deposit	1	71.45
Relief of Frank A. Lee	1	100.00
Payment for portrait of J. C. Spencer	1	500.00
Expenses World's Columbian Exposition	124	124,052.97
Quarantine Service	23	61,522.47
Disposal of useless papers, Treasury and War Departments	7	1,193.76
Canceling United States securities and cutting distinctive paper	4	646.55
Payment to legal representatives of Samuel Hein	1	1,000.18
Additional compensation for services in connection with the issue of 3 per cent. bonds	2	80.33
Protecting salmon fisheries of Alaska	1	408.57
Lease fur-seal islands	14	681.04
Statistics fur-seal islands	3	1,760.00
Refund to national banks	3	317.64
Payment of French spoliation claims	192	1,062,092.43
Relief to Thos. J. Parker	1	40.49
Relief of Charles N. Felton	1	9,930.00
Credit in accounts of Treasurer United States at San Francisco for loss, etc	1	10,000.00
<i>Customs.</i>		
Expenses of collecting the revenue from customs	2,267	7,142,530.53
Detection and prevention of frauds upon the customs revenue	9	18,428.73
Excess of deposits	611	6,456,226.25
Debentures and drawbacks	350	4,950,334.80
Official emoluments	1,188	248,863.77
Expenses of immigration	171	166,150.04
Duties, etc., refunded	1,806	2,949,893.46
Additional pay to inspectors of customs	41	15,465.40
Miscellaneous accounts	107	10,286.23
Salaries of shipping service	233	59,734.16
Services to American vessels	931	24,811.91
Compensation in lieu of moieties	66	28,617.11
Expenses of local appraisers (quarterly meeting)	10	2,524.34
Prevention of obstructions, New York Harbor	5	67,480.16
Marine Hospital Service	152	791,657.40
Enforcement of alien contract labor law	5	50,912.68
Enforcement of Chinese exclusion acts	8	42,733.09
Salaries and traveling expenses of agents at the seal fisheries	21	10,953.35
<i>Public debt (permanent).</i>		
<b>Interest:</b>		
Consols of 1907	129	20,948,513.00
Funded loan of 1891	131	4,381,574.82
Pacific Railroad bonds	79	5,407,851.12
Coin coupons	113	4,424,601.12
Navy pension fund	1	420,000.00
Funded loan of 1881	7	476.48
Funded loan, continued	5	319.08
Funded loan, final dividend	1	58.83
Three per cent. loan, 1882	7	537.36
Loan of July and August, 1861, continued	1	8.75
Sixes of 1881, final payment	1	15.00
<b>Miscellaneous securities:</b>		
Spanish indemnity fund	1	28,500.00
Spanish indemnity unclaimed interest	2	98.15
<b>Interest on District of Columbia securities:</b>		
Three-sixty-five bonds	5	513,499.28
Three-sixty-five bonds, judgment cases	1	25,286.12
Water stock bonds	4	39,535.00
Old funded debt	4	461,593.25

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>TREASURY DEPARTMENT—continued.</b>		
<i>Public debt (permanent)—Continued.</i>		
Redemption of bonds retired:		
Funded loan of 1891.....		\$31,475,419.26
Funded loan of 1881.....		6,484.66
Funded loan of 1881, continued.....		12,857.10
Three per cent. loan, 1882.....		60,929.14
Ten-forties of 1864.....		11,956.47
Ten-forties of 1861.....		1,136.00
Five-twenties of 1862.....		967.72
Five-twenties of 1864.....		10,993.26
Loan of 1863.....		103.00
Loan of 1863, continued.....		302.73
Consols of 1865.....		4,663.44
Consols of 1867.....		41,278.73
Consols of 1868.....		20,059.88
Bounty land scrip.....		108.71
Loan of 1847.....	13	300.00
Redemption sinking fund:		
Funded loan of 1891.....		26,472,760.36
Three per cent. loan of 1882.....		6,344.76
Loan of 1863.....		103.00
Loan of July and August, 1861.....	5	978.50
Bonds purchased, circular:		
Funded loan of 1891.....		1,352,111.69
Consols, 1907.....	6	34,324,986.15
Bonds purchased, sinking fund:		
Funded loan of 1891.....		2,613,998.65
Consols, 1907.....	3	19,978,450.93
Redemption of bonds of District of Columbia:		
Old funded debt, sinking fund.....	1	45,853.37
Water stock bonds, sinking fund.....	1	28,357.50
Three-sixty-five bonds, sinking fund.....	1	243,916.91
Louisville and Portland Canal.....	1	1,330.00
Miscellaneous securities:		
Refunding certificates.....	11	15,904.80
Gold certificates, March 3, 1863.....	5	9,060.00
Gold certificates, July 12, 1882.....	13	38,025,000.00
Certificates of deposit, June 8, 1872.....	13	25,495,000.00
One-year notes.....	11	493.50
Two-year notes.....	2	275.00
Six per cent. compound interest notes.....	13	3,211.00
Sever-thirties, 1864-'65.....	8	1,258.53
Circulating securities destroyed:		
Legal-tender notes.....	12	50,692,000.00
Fractional currency.....	5	3,818.65
Gold certificates.....	12	23,067,460.00
Silver certificates.....	12	58,745,249.00
Treasury notes.....	5	1,124,000.00
Old demand notes.....	1	410.00
<i>Engraving and printing.</i>		
Salaries, Bureau of Engraving and Printing.....	16	21,525.23
Compensation of employes.....	13	420,103.00
Materials and miscellaneous expenses.....	22	246,234.40
Plate printing.....	15	679,442.18
Custody of dies, rolls, and plates.....	16	7,734.15
Special witness of destruction of United States securities.....	14	1,950.00
Portrait of the late James N. Burges.....	1	291.00
Portrait of the late Wm. D. Kelly.....	1	825.00
Portrait of the late S. S. Cox.....	1	868.30
Portrait of the late Samuel J. Randall.....	1	818.00
Portrait of the late James B. Beck.....	1	821.90
Portrait of the late Richard W. Townsend.....	2	685.00
<i>Coast and Geodetic Survey.</i>		
Salaries.....	22	248,150.81
Party expenses.....	16	150,572.86
Repairs of vessels.....	13	15,249.17
Publishing observations.....	8	1,071.07
General expenses.....	110	51,744.66
Alaska boundary survey.....	16	1,685.34
<i>Revenue Cutter Service.</i>		
Expenses, Revenue Cutter Service.....	463	951,798.04
Revenue vessels for South Atlantic coast.....	7	123,618.00

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>TREASURY DEPARTMENT—continued.</b>		
<i>Revenue-Cutter Service—Continued.</i>		
Revenue steamer for southern coast.....	9	\$7,607.81
Refuge station, Point Barrow, Alaska.....	10	2,507.89
Three months' extra pay, Mexican War Revenue Marine.....	2	96.00
Revenue Marine storehouse, Woods Holl, Mass.....	1	
<i>Life-Saving Service.</i>		
Life-Saving Service.....	187	859,777.92
Establishing life-saving stations.....	6	844.99
<i>Light-House Establishment.</i>		
Salaries, keepers of light-houses.....	104	797,263.74
Supplies of light-houses.....	180	469,311.93
Repairs of light-houses.....	89	377,244.47
Expenses of light-vessels.....	107	346,491.54
Expenses of buoyage.....	158	485,341.57
Expenses of fog signals.....	66	62,362.38
Inspecting lights.....	12	2,148.77
Lighting of rivers.....	105	292,690.97
Construction of light stations, ships, and tenders.....	426	997,612.52
Miscellaneous light-house accounts.....	27	15,783.04
<i>Public buildings.</i>		
Treasury Building, Washington, D. C., repairs.....	29	18,665.89
Construction of court-houses and post-offices.....	648	3,058,426.91
Construction of custom-houses, etc.....	184	476,980.57
Construction of appraisers' stores.....	15	586,948.84
Construction of marine-hospitals.....	7	26,990.94
Construction of mints.....	1	470.00
Construction of United States jail.....	1	292.35
Construction of building for Bureau of Engraving and Printing.....	1	345.13
Construction of Government building for World's Columbian Exposition.....	1	1,359.73
Construction of vaults for storage of silver.....	13	25,256.20
Construction and repairs of buildings in Alaska.....	1	937.05
Construction of Cape Charles quarantine station.....	1	12,623.46
Construction of Delaware Breakwater quarantine station.....	2	34,021.94
Construction of Key West quarantine station.....	1	3,039.03
Construction of Port Townsend quarantine station.....	1	30.00
Construction of San Diego quarantine station.....	2	595.60
Construction of South Atlantic quarantine station.....	2	19,511.05
Construction of San Francisco quarantine station.....	16	102,308.87
Removal of quarantine station from Ship Island.....	3	13,640.87
Improving Ellis Island, New York Harbor, for immigration purposes.....	6	66,954.15
Repairs and preservation of public buildings.....	26	155,673.31
Purchase of property southwest corner B street and New Jersey avenue, southeast.....	1	275,000.00
Purchase of property northwest corner B street and New Jersey avenue, northwest.....	1	138,000.00
Miscellaneous.....	9	1,422.55
<i>Fish Commission.</i>		
Propagation of food fishes.....	47	310,757.95
Fish hatcheries.....	26	34,431.04
<i>Smithsonian Institution.</i>		
North American Ethnology.....	19	32,157.85
Purchase of the Capron collection of Japanese works of art.....	1	10,000.00
Expenses of the Smithsonian Institution.....	2	42,180.00
Payment to the daughters of Joseph Henry.....	1	10,000.00
Perkins collection prehistoric copper implements.....	1	7,000.00
Duties on articles imported for National Museum.....	2	1,650.00
<i>Independent treasury.</i>		
Salaries, office of assistant treasurer—		
Baltimore, Md.....	13	21,510.30
Boston, Mass.....	6	87,910.00
Chicago, Ill.....	5	25,827.90
Cincinnati, Ohio.....	5	16,560.00
New Orleans, La.....	7	18,087.22
New York, N. Y.....	8	180,956.83
Philadelphia, Pa.....	5	86,346.24

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>TREASURY DEPARTMENT—continued.</b>		
<i>Independent treasury—Continued.</i>		
Salaries, office of assistant treasurer—		
St. Louis, Mo. ....	7	\$17,860.00
San Francisco, Cal. ....	5	27,120.00
Salaries of special agents, independent treasury	8	5,828.43
Contingent expenses, independent treasury	216	64,569.36
Treasurer's general account of expenditures	4	649,350,442.09
Paper for checks and drafts, independent treasury	9	11,260.27
<i>Mint and assay offices.</i>		
Salaries, office of Director of the Mint	5	28,083.90
Contingent expenses, office of Director of Mint	129	8,649.81
Freight on bullion and coin	30	10,221.99
Salaries, wages, and contingent expenses of United States mints and assay offices	214	1,115,534.66
Gold and silver bullion	20	104,174,770.66
Coinage of the standard silver dollar	30	137,780.23
Transportation of silver coins	145	48,580.57
Recoinage gold and silver coins	5	19,769.35
Recoinage of uncurrent fractional silver coins	2	16,034.66
Coinage of silver bullion	35	188,905.22
Parting and refining bullion	71	228,937.92
Manufacture of medals	4	1,678.25
<i>Government in the Territories.</i>		
Salaries of governors, etc., Territory of—		
Alaska	139	21,813.14
Arizona	46	13,550.85
Dakota	2	345.62
Idaho	21	7,560.66
Montana	1	519.23
New Mexico	64	28,747.97
Oklahoma	49	18,192.87
Utah	70	16,166.60
Wyoming	20	5,325.37
Legislative expenses	51	58,888.04
Contingent expenses	23	6,018.74
Compensation Utah Commission	60	23,000.00
Contingent expenses, Utah Commission	33	9,158.30
Compensation and expenses, officers of election, Utah	17	26,743.48
Expenses constitutional conventions, Territories	4	25,993.72
Public schools, Territory of Oklahoma	2	29,221.25
Repairs of old adobe palace, Santa Fé	6	2,954.44
Expenses first legislative assembly, Territory of Oklahoma	8	37,770.39
Relief destitute citizens, Territory of Oklahoma	5	37,540.68
<i>District of Columbia.</i>		
Salaries, offices	21	113,366.69
Salaries, contingent expenses, offices	33	42,003.81
Improvements and repairs	36	933,152.72
Streets	41	409,425.66
Bridges	22	16,455.25
Public schools	43	615,512.62
Buildings and grounds, public schools	35	190,140.80
Metropolitan Police	23	412,177.47
Fire department	36	166,641.30
Telegraph and telephone service	25	19,040.34
Health department	16	48,445.93
Courts	27	16,984.38
Washington Asylum	22	52,440.30
Miscellaneous expenses	33	13,952.65
Contingent and miscellaneous expenses	5	18,050.35
Construction of county roads	8	49,601.31
Permit work	26	190,615.17
Sewers	23	161,665.66
Completion of sewerage system	2	.62
Examination of sewerage system	5	5,903.35
Hospital for the Insane	13	86,875.01
Transportation of paupers and prisoners	18	2,629.86
Relief of the poor, District of Columbia	19	25,187.60
Building, Washington Asylum	10	8,421.74
Building, Metropolitan Police	13	14,890.95
Building, fire department	10	7,362.18
Expenses of assessing real property	5	486.50

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
TREASURY DEPARTMENT—Continued.		
<i>District of Columbia—Continued.</i>		
Militia.....	17	\$39,431.25
Emergency fund.....	17	372.84
Compilation of the laws of the District of Columbia.....	14	933.54
Writs of lunacy.....	15	1,976.43
Judgments.....	9	60,583.19
Payment of referees, Court of Claims, District of Columbia.....	2	2,060.00
Zoological Park.....	8	140,557.89
Industrial Home School.....	8	227.00
Board to consider the location of electric wires.....	3	4,466.91
Building for Central Dispensary and Emergency Hospital.....	3	100.62
Payment to William Forsyth for surveying.....	3	350.00
Support and medical treatment of the infirm poor.....	1	47
Employment for the poor, District of Columbia, filling up grounds.....	1	14.23
General expenses, District of Columbia, 1879.....	1	316.06
Water department.....	49	60,639.17
The District of Columbia, for increasing the water supply of Washington.....	10	71,628.69
Refunding taxes.....	16	16,308.48
Refunding water rent and taxes.....	16	1,121.84
Washington redemption fund.....	16	4,796.02
Washington special tax fund.....	16	1,607.94
Redemption of tax lien certificates.....	16	2,081.87
Redemption of assessment certificates.....	15	214.70
Water supply.....	6	114,218.85
Guaranty fund.....	18	53,448.44
Deficiency in sale of bonds retained from contractors.....	15	3,078.65
Fireman's relief fund.....	15	1,891.42
Police relief fund.....	15	12,140.68
Redemption of Pennsylvania avenue paving certificates.....	1	3.18
National Zoological Park.....	10	47,425.85
Rock Creek Park.....	6	9,432.98
Building, Reform School.....	1	1,489.19
Reform School.....	16	50,949.13
National Temperance House.....	16	3,259.50
Children's Hospital.....	13	7,376.06
Columbia Hospital for Women, etc.....	15	25,498.32
Washington Hospital for Foundlings.....	18	9,205.20
National Homeopathic Hospital.....	17	15,489.66
Women's Christian Association.....	15	5,071.76
Association for Works of Mercy.....	15	8,752.50
St. Ann's Infant Asylum.....	15	8,702.37
Industrial Home School.....	16	14,917.12
Building, House of the Good Shepherd.....	7	15,000.00
House of the Good Shepherd.....	6	2,246.34
National Association for Colored Women and Children.....	17	13,826.14
Building, St. Rose Industrial School.....	12	5,000.00
St. John's Church Orphanage.....	5	576.68
Building, German Orphanage Asylum Association.....	8	10,090.00
Education of feeble-minded children.....	2	4,943.25
Bridge across Eastern Branch Potomac River.....	6	14,693.35
Washington Aqueduct.....	4	16,093.20
* WAR DEPARTMENT.		
Salaries, office of—		
Secretary.....	5	104,684.94
Record and Pension Division.....	5	674,328.40
Adjutant-General.....	5	345,187.54
Inspector-General.....	5	5,396.68
Judge-Advocate-General.....	4	14,225.12
Salaries, Signal Office.....	5	152,876.86
Salaries, office of—		
Quartermaster-General.....	5	155,758.56
Commissary-General.....	5	41,714.50
Surgeon-General.....	5	267,146.28
Paymaster-General.....	5	42,646.02
Chief of Ordnance.....	5	41,694.15
Chief of Engineers.....	5	22,983.30
Publication of Records of the Rebellion.....	4	28,621.17
Stationery.....	7	3,827.54
Rent of building.....	4	3,750.00
Contingent expenses, War Department.....	10	62,634.23
Salaries of employé, public buildings and grounds, under Chief of Engineers.....	9	58,515.59
Postage to Postal Union countries.....	2	1,430.00

## REPORT ON THE FINANCES.

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>WAR DEPARTMENT—continued.</b>		
<i>Public buildings and grounds.</i>		
Buildings and grounds, Signal Office.....	1	\$419.50
Improvement and care of public grounds.....	9	60,221.83
Repairs, fuel, etc., Executive Mansion.....	11	14,464.75
Lighting, etc., Executive Mansion.....	9	32,493.04
Repairs to water pipes and fire plugs.....	9	2,768.11
Telegraph to connect the Capitol, Departments, and Government Printing Office.....	9	1,172.42
Contingent expenses.....	9	442.59
<i>War, civil, miscellaneous.</i>		
Salaries, office of superintendent State, War, and Navy Department building.....	4	117,925.02
Fuel, lights, etc., State, War, and Navy Department building.....	4	43,199.32
Building for State, War, and Navy Department.....	8	7,758.42
Completion of the Washington Monument.....	5	1,015.61
Care and maintenance of the Washington Monument.....	9	10,925.70
Monument at Washington's headquarters, Newburg, N. Y.....	2	31,888.43
Support and medical treatment of destitute patients.....	12	17,510.76
Maintenance of Garfield Hospital.....	9	18,112.12
Statue to the memory of General La Fayette and compatriots.....	4	38,586.64
Construction of building for Library of Congress.....	14	622,469.31
<b>NAVY DEPARTMENT.</b>		
Salaries:		
Office of Secretary.....	4	47,124.49
Bureau of Yards and Docks.....	4	10,359.72
Bureau of Equipment and Recruiting.....	4	9,070.98
Bureau of Navigation.....	4	22,046.46
Office of Naval Records of the Rebellion.....	4	13,866.14
Nautical Almanac Office.....	5	23,638.44
Hydrographic Office.....	4	45,801.44
Contingent and miscellaneous expenses, Nautical Almanac Office.....	3	900.00
Contingent and miscellaneous expenses, Hydrographic Office.....	10	44,649.75
Salaries, Naval Observatory.....	4	20,520.00
Contingent and miscellaneous expenses, Naval Observatory.....	9	9,589.52
Salaries:		
Bureau of—Ordnance.....	4	10,992.92
Construction and Repair.....	4	13,930.55
Steam Engineering.....	4	10,512.72
Provisions and Clothing.....	4	37,699.69
Medicine and Surgery.....	4	10,686.72
Salaries, office of Judge-Advocate-General, U. S. Navy.....	4	10,642.30
Library, Navy Department.....	8	3,405.93
Contingent expenses, Navy Department.....	10	13,649.60
<b>DEPARTMENT OF THE INTERIOR.</b>		
Salaries, office of the Secretary.....	4	218,238.95
Publishing the Biennial Register.....	4	1,680.00
Stationery.....	6	225,699.16
Library, Department of the Interior.....	7	551.20
Rent of buildings.....	6	26,208.27
Postage to Postal Union countries.....	4	2,200.00
Contingent expenses, Department of the Interior.....	10	153,693.09
Expenses of special land inspectors, Department of the Interior.....	23	2,278.26
Salaries, General Land Office.....	6	534,622.20
Expenses of inspectors, General Land Office.....	4	4,188.62
Library, General Land Office.....	5	592.25
Maps of the United States.....	5	13,297.76
Transportation of reports and maps to foreign countries.....	2	144.35
Salaries:		
Indian Office.....	5	96,977.30
Pension Office.....	5	890,182.55
Investigation of pension cases, Pension Office.....	106	309,799.60
Salaries special examiners, Pension Office.....	6	204,897.70
Investigation of pension cases, special examiners, Pension Office.....	128	173,793.46
Salaries:		
Patent Office.....	7	659,498.50
Bureau of Education.....	4	46,446.20
Library, Bureau of Education.....	5	431.74
Distributing documents, Bureau of Education.....	10	2,731.18
Collecting statistics, Bureau of Education.....	5	1,028.90
Salaries, office of Commissioner of Railroads.....	4	10,815.00
Traveling expenses, office of Commissioner of Railroads.....	4	2,249.60

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>DEPARTMENT OF THE INTERIOR—continued.</b>		
Salaries, office of—		
Architect of Capitol .....	3	\$14 403.00
Geological Survey .....	12	34,644.60
Contingent expenses, Land Office .....	6	5,833.29
<i>Public buildings and grounds.</i>		
Repairs of building, Department of the Interior .....	5	6,430.43
Annual repairs of the Capitol .....	4	27,286.58
Improving the Capitol Grounds .....	4	16,355.37
Lighting the Capitol Grounds .....	5	27,403.64
Capitol terraces .....	3	44,030.92
Fire proof building for Pension Office .....	3	1,705.38
Ventilation, Senate wing, Capitol .....	1	34.47
Ventilation, House of Representatives .....	1	187.40
Ventilation, Supreme Court Room, Capitol .....	4	533.39
Electric-light plant, Senate .....	3	2,916.73
Elevator, House of Representatives .....	3	265.54
Steam boilers, Senate and House of Representatives .....	4	793.87
West elevator, Senate .....	2	3,452.00
Repairs Government Hospital for the Insane .....	9	10,443.40
Construction of Penitentiaries .....	8	37,029.85
Sundry Public Buildings .....	12	3,993.19
Reservoirs for drinking water, Capitol .....	1	110.50
Monument to commemorate Revolutionary Battle of Bennington .....	1	14,000.00
<i>Beneficiaries.</i>		
Current expenses:		
Government Hospital for the Insane .....	13	331,817.61
Government Hospital for the Insane, Buildings and Grounds .....	13	46,929.52
Columbia Institution for the Deaf and Dumb .....	9	67,660.59
Howard University .....	5	28,943.58
Howard University Buildings .....	2	3,400.10
Support of Freedmen's Hospital and Asylum .....	8	88,893.11
Maryland Institution for the Instruction of the Blind .....	4	6,575.00
Industrial Home Utah .....	17	10,313.49
<i>Interior—Miscellaneous.*</i>		
Distribution of Reports of the Supreme Court .....	3	2,280.00
Education of children in Alaska .....	12	41,605.16
Colleges for Agriculture and Mechanic Arts .....	73	1,129,000.00
Relief of Alice E. Robertson .....	1	2,800.00
Salaries and expenses Supreme Court Reporter .....	5	8,400.00
<i>Public land service.</i>		
Depredations on public timber .....	5	78,077.15
Protecting public lands .....	4	86,840.71
Settlement of claims for swamp lands, etc. ....	5	12,514.48
Reproducing plats of surveys, General Land Office .....	4	2,080.72
Transcripts of records and plats .....	5	12,129.75
Preservation of abandoned military reservations .....	1	625.01
Appraisalment and sale of abandoned military reservations .....	3	1,115.00
<i>Surveying public lands.</i>		
Surveying the public lands .....	4	15,329.59
Geological Survey .....	196	582,221.42
Geological maps of the United States .....	18	27,658.30
Protection and improvement of Hot Springs, Ark .....	8	41,875.71
Water and ground rents, Hot Springs, Ark .....	4	18,703.65
Revenues, Yellowstone National Park .....	3	1,397.10
<i>Department of Labor.</i>		
Salaries .....	13	48,878.55
Library .....	12	728.50
Stationery .....	3	296.28
Postage to Postal Union countries .....	6	300.00
Rent .....	7	4,889.73
Miscellaneous expenses .....	10	27,197.57
Contingent expenses .....	9	1,155.37
Investigation of Industrial and Technical school systems of the United States and Foreign countries .....	3	383.50
<b>POST-OFFICE DEPARTMENT.</b>		
Salaries .....	5	731,852.27
Deficiency in the postal revenues .....	4	4,741,727.08

## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
<b>EXECUTIVE—Continued.</b>		
<b>POST-OFFICE DEPARTMENT—continued.</b>		
<i>Post-Office—Miscellaneous.</i>		
Relief of F. A. Kendig.....	1	\$3, 538. 59
Payment to M. M. Lynch.....	1	101. 65
Payment to C. K. Lounsberry.....	1	380. 55
Relief of J. H. Smith.....	1	407. 82
<b>DEPARTMENT OF AGRICULTURE.</b>		
Salaries.....	6	220, 668. 20
Salaries and expenses, Bureau of Animal Industry.....	38	285, 844. 30
Quarantine stations for neat cattle.....	10	12, 574. 13
Collecting agricultural statistics.....	21	77, 468. 53
Purchase and distribution of valuable seeds.....	12	109, 122. 84
Experimental garden.....	8	25, 370. 57
Laboratory.....	22	19, 200. 04
Museum.....	9	1, 530. 07
Library.....	13	2, 890. 81
Experiments in the manufacture of sugar.....	20	20, 902. 32
Botanical investigation and experiments.....	24	52, 496. 53
Pomological information.....	15	3, 473. 43
Materials, document and folding room.....	3	1, 060. 30
Vegetable pathological investigations and experiments.....	9	11, 121. 86
Illustrations and engravings.....	5	1, 304. 93
Location for artesian wells.....	36	17, 426. 22
Irrigation investigations.....	9	15, 669. 43
Investigating the adulteration of food.....	6	1, 007. 63
Investigations in ornithology and mammalogy.....	22	9, 337. 05
Agricultural experiment stations.....	11	14, 438. 37
Agricultural experiment stations in the various States.....	218	826, 000. 06
Furniture, etc.....	11	12, 476. 54
Investigating history, etc., of insects.....	12	23, 155. 32
Report on forestry.....	8	7, 160. 49
Silk culture.....	11	16, 646. 75
Postage.....	6	5, 218. 00
Contingent expenses.....	14	18, 529. 58
<b>DEPARTMENT OF JUSTICE.</b>		
Salaries.....	6	182, 944. 14
Contingent expenses:		
Furniture and repairs.....	6	1, 094. 98
Books for Department library.....	5	1, 760. 64
Books for office of Solicitor.....	5	612. 35
Stationery.....	7	1, 077. 16
Miscellaneous items.....	9	7, 243. 95
Transportation.....	5	1, 533. 15
Building.....	1	18. 10
<i>Miscellaneous.</i>		
Salary, warden of jail, District of Columbia.....	5	1, 692. 36
Expenses of Territorial courts in Utah.....	103	100, 538. 10
Salaries of employés court-house, Washington, D. C.....	5	12, 274. 40
Defense in French spoliation claims.....	4	3, 566. 99
Defending suits in claims against the United States.....	22	19, 140. 25
Punishing violations of intercourse acts and frauds.....	25	4, 851. 96
Prosecution of crimes.....	39	27, 869. 83
Expenses settling title to Graer Co., claimed by Texas.....	2	240. 35
Defending suits in claims against the District of Columbia.....	2	205. 25
Payment for legal services rendered to U. S. Government.....	9	7, 785. 00
Oil portraits of Chief Justices Rutledge, Ellsworth, and Waite.....	2	1, 500. 00
Traveling expenses, Territory of Alaska.....	6	190. 00
Digest of opinions, Attorney-General.....	1	1, 500. 00
Rent and incidental expenses, office of marshal of Alaska.....	28	1, 133. 60
Repayment of excess of deposits.....	1	406. 00
Payments of judgments United States courts.....	282	51, 367. 09
<b>JUDICIAL.</b>		
Salaries:		
Justices, etc., Supreme Court.....	226	105, 524. 27
Circuit judges.....	119	59, 399. 97
District judges.....	752	228, 567. 90
Judge United States court, Indian Territory.....	1	288. 50
Retired judges.....	103	39, 687. 25
Salaries and expenses, Circuit Court of Appeals.....	8	817. 31
District attorneys.....	294	19, 610. 08
Regular assistant district attorneys.....	319	103, 802. 21
District marshals.....	253	13, 346. 20
Justices and judges supreme court, District of Columbia.....	72	24, 500. 00



## DISBURSEMENTS—Continued.

Accounts adjusted.	No. of accounts.	Amount.
EXECUTIVE—Continued.		
JUDICIAL—continued.		
<i>United States Courts.</i>		
Fees and expenses of marshals.....	1,272	\$1,362,104.61
Fees of district attorneys.....	655	417,374.74
Special compensation of district attorneys, United States courts.....	51	19,240.70
Pay of assistant attorneys.....	75	64,219.63
Fees of—		
Clerks.....	903	305,598.98
Commissioners.....	2,103	197,534.49
Jurors.....	640	747,897.44
Witnesses.....	925	1,264,569.10
Support of prisoners.....	615	522,135.89
Rent of court rooms.....	283	89,291.54
Miscellaneous expenses.....	837	261,710.35
Fees of supervisors of elections.....	1,001	502,283.26
Fines and forfeitures.....	5	18,812.99
Judicial emoluments.....	202	1,088,099.87
Fines, etc., district court, Alaska.....	10	25,745.60
Pay of bailiffs.....	666	232,072.81
Total disbursements.....	33,592	1,201,513,999.85
Grand total, receipts and disbursements.....	36,580	2,186,531,521.04

Number of certificates indexed.....	14,110
Number of letters indexed.....	4,214
Number of certificates recorded.....	17,195
Number of letters press copied.....	4,214
Number of powers of attorney for collection of interest on the public debt examined, registered, and filed.....	2,044
Requisitions answered.....	4,863
Accounts, letters, etc., received and entered.....	58,054
Number of references to other offices.....	2,011
Number of powers of attorney entered and referred.....	603
Number of acknowledgments.....	4,841
Number of letters written.....	3,874
Number of warrants received and entered.....	6,929
Certificates of authority furnished.....	431

## SUMMARY STATEMENT OF THE WORK OF THE OFFICE AS SHOWN BY THE REPORTS OF THE VARIOUS DIVISIONS.

## CUSTOMS DIVISION.

[Audits the Accounts of Collectors of Customs for Receipts of Customs Revenue, and Disbursements for the Expenses of Collecting the same, and also including Accounts of Collectors, for Receipts and Disbursements in connection with the Revenue-Cutter, Fines, Light-house, and Marine Hospital Services, with Accounts for Official Emoluments, Debentures, Refunds of Duties, Sales of Old Materials, and Miscellaneous Disbursements]

	No. of accounts.	Amount.
Receipts.....	2,821	\$199,833,802.76
Disbursements.....	7,972	22,407,448.46
Total.....	10,793	222,241,251.22

## JUDICIARY DIVISION.

[Audits the Accounts of District Attorneys, Marshals, Clerks, and Commissioners; Rents, and Miscellaneous Court Accounts.]

	No. of accounts.	Amount.
Disbursements.....	11,724	\$7,467,885.23

SUMMARY STATEMENT OF THE WORK OF THE OFFICE AS SHOWN BY THE REPORTS  
OF THE VARIOUS DIVISIONS—Continued.

## PUBLIC DEBT DIVISION.

[Audits all Accounts for Payment of Interest on the Public Debt, both Registered Stock and Coupon Bonds, Interest on District of Columbia Bonds, Pacific Railroad Bonds, Louisville and Portland Canal Bonds, Navy Pension Fund, Redemption of United States and District of Columbia Bonds, Redemption of Coin and Currency Certificates, Old Notes and Bounty Scrip, and Accounts for Notes and Fractional Currency destroyed.]

	No. of accounts.	Amount.
Interest on United States securities.....	475	\$35,583,955.56
Miscellaneous securities.....	3	28,598.15
Interest on District of Columbia securities.....	14	1,039,313.65
Redemption of U. S. bonds—retired.....	13	31,643,560.10
Redemption of U. S. bonds—sinking fund.....	5	26,480,186.62
U. S. bonds purchased—circular.....	6	35,677,097.84
U. S. bonds purchased—sinking fund.....	3	22,592,449.58
Redemption of bonds, District of Columbia.....	4	319,457.78
Miscellaneous securities of the United States.....	76	63,550,203.72
U. S. circulating securities destroyed.....	47	142,632,937.65
Total.....	646	359,547,760.65

## MISCELLANEOUS DIVISION.

[Audits Accounts of District of Columbia, Salaries and Contingent Expenses Executive Departments, Fish Commission, Weather Bureau, Life-Saving Service, Public Printing and Binding, Senate and House of Representatives, Outstanding Liabilities, Bonded and Land-Grant Railroads, Coast and Geodetic and Geological Surveys, Congressional Library, Judgments of the Court of Claims, Postal Requisitions, and a vast number of miscellaneous accounts.]

	No. of accounts.	Amount.
Receipts.....	51	\$5,034,479.93
Disbursements.....	6,228	33,136,474.34
Total.....	6,279	38,170,954.27

## DIVISION OF MINTS AND SUBTREASURIES.

[Audits Accounts of Mints and Assay Offices, Construction and Care of Public Buildings, United States Treasurer, Light-House Establishment, Bureau of Engraving and Printing, Territorial, Independent Treasury, Marine Hospital, Steamboat Inspection Service, Hospitals for the Insane and Deaf and Dumb, etc.]

	No. of accounts.	Amount.
Receipts.....	116	\$780,149,328.50
Disbursements.....	7,022	778,954,341.17
Total.....	7,138	1,559,103,669.67

## WAREHOUSE AND BOND DIVISION.

STATEMENT OF TRANSACTIONS IN BONDED MERCHANDISE, AS SHOWN BY ACCOUNTS  
ADJUSTED DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

Number of accounts adjusted .....	1,170
Number of accounts of "No transactions" received, examined, and referred .....	446
Balance of duties on merchaudise in warehouse per last report .....	\$15,094,223.73
Duties on merchandise warehoused .....	102,174,819.95
Duties on merchandise rewarehoused .....	4,378,717.54
Duties on merchandise constructively warehoused .....	42,876,705.54
Increased and additional duties, etc .....	2,435,414.79
Total .....	\$166,959,881.55

*Contra.*

Duties on merchandise withdrawn for consumption .....	\$88,006,512.92
Duties on merchandise withdrawn for transportation .....	3,999,893.51
Duties on merchandise withdrawn for exportation .....	42,278,949.15
Allowances for deficiencies, damages, etc .....	13,306,872.29
Duties on withdrawals for construction and repair of vessels .....	31,237.64
Duties on bonds delivered to district attorneys for prosecution .....	19,877.33
Balance of duties on merchandise in warehouse .....	19,335,438.71
Total .....	166,959,881.55

## RECAPITULATION.

	No. of accounts.	Amount.
Customs division: Total receipts and disbursements .....	10,793	\$222,241,251.22
Judiciary division: Total disbursements .....	11,724	7,467,885.23
Public Debt division: Total .....	610	359,547,760.65
Miscellaneous division: Total receipts and disbursements .....	6,279	38,170,954.27
Division of mints and subtreasuries: Total receipts and disbursements .....	7,138	1,559,103,069.67
Grand total, receipts and disbursements .....	36,580	\$2,186,531,521.04
Warehouse and bond division: Amount involved .....		166,959,881.55

## COMPARATIVE STATEMENT, BY FISCAL YEARS, OF TRANSACTIONS IN THE FIRST AUDITOR'S OFFICE FROM 1861 TO 1891, INCLUSIVE.

Fiscal years.	Number of accounts examined and adjusted.			Amount.			Number of certificates recorded.	Number of letters written.	Number of powers of attorney filed.
	Receipts.	Disbursements.	Total.	Receipts.	Disbursements.	Total amount.			
1861	1,741	7,461	9,205	\$40,032,704.03	\$201,860,753.25	\$241,893,457.28	7,249	727	.....
1862	1,477	7,906	9,383	47,225,611.94	352,564,687.88	399,790,299.82	7,997	1,065	.....
1863	1,407	8,543	9,950	67,417,405.95	890,917,695.77	958,335,101.72	7,436	1,339	.....
1864	1,342	9,560	10,902	81,540,726.80	1,447,668,825.90	1,529,209,552.70	7,580	1,316	1,646
1865	1,972	10,520	12,492	90,763,635.52	1,755,151,626.75	1,845,915,262.27	8,524	1,824	2,424
1866	2,122	13,329	15,451	221,445,243.71	1,972,713,889.06	2,194,159,132.77	12,635	1,909	2,326
1867	2,055	10,812	12,867	218,884,931.81	2,339,633,571.08	2,558,518,502.89	10,823	1,735	2,973
1868	2,364	11,396	13,760	215,497,955.23	1,949,304,257.09	2,164,802,212.32	10,160	1,737	5,022
1869	2,547	13,352	15,899	231,762,318.23	1,808,644,481.50	2,040,406,799.73	10,859	1,900	4,295
1870	2,441	12,630	15,071	240,196,298.97	1,344,512,789.41	1,584,709,088.38	10,572	2,395	7,690
1871	2,864	14,101	16,965	239,338,078.13	1,773,277,492.08	2,012,615,570.21	11,426	2,239	6,856
1872	4,511	15,293	19,804	912,200,147.78	1,339,778,632.45	2,251,978,780.23	12,900	2,366	5,672
1873	5,522	14,474	19,996	1,202,869,370.18	1,416,193,007.42	2,619,062,377.60	12,433	2,339	5,138
1874	6,586	17,237	23,823	875,692,671.71	1,283,786,750.33	2,159,479,422.04	13,766	1,905	5,362
1875	7,065	17,994	25,059	1,144,320,298.80	1,491,427,101.07	2,635,747,399.87	12,860	2,282	4,149
1876	6,615	16,847	23,462	1,139,847,330.52	1,746,678,602.58	2,886,525,933.10	12,163	2,048	2,948
1877	7,016	17,544	24,560	696,493,659.51	986,401,191.96	1,682,894,851.57	13,059	2,055	4,505
1878	7,038	16,381	23,419	959,020,393.82	1,287,812,745.00	2,246,833,138.82	12,729	2,473	4,626
1879	7,207	17,618	24,825	917,547,049.73	1,147,581,192.79	2,065,128,242.52	13,824	3,219	5,891
1880	7,035	20,046	27,081	1,206,298,429.71	1,893,413,941.53	3,099,712,371.24	13,768	3,443	3,891
1881	6,814	20,308	27,122	862,066,081.94	1,016,464,134.81	1,878,530,216.75	15,396	3,857	3,539
1882	7,193	20,802	27,995	973,657,471.39	1,025,640,607.75	1,999,298,079.14	15,179	4,501	3,568
1883	8,149	22,950	31,099	928,360,880.42	1,361,099,615.73	2,189,460,496.15	18,871	5,246	3,200
1884	8,608	22,705	31,313	956,377,944.94	1,126,835,531.67	2,083,213,476.61	20,106	5,381	2,339
1885	6,342	23,632	29,974	1,089,208,286.68	1,152,493,050.55	2,241,701,337.23	10,985	5,295	2,125
1886	4,834	24,206	29,040	898,990,191.10	916,703,292.09	1,815,693,483.19	19,887	8,501	2,643
1887	3,385	27,930	31,315	1,053,299,015.66	1,284,471,593.23	2,337,770,608.89	21,606	4,571	3,072
1888	2,733	28,658	31,391	901,181,435.09	1,030,725,563.22	1,931,906,998.31	21,464	4,263	3,106
1889	2,268	27,200	29,468	803,042,622.61	867,577,102.75	1,670,619,725.36	10,708	3,146	2,685
1890	2,761	31,867	34,628	1,019,684,429.60	1,165,879,638.80	2,185,564,068.40	14,753	3,184	2,071
1891	2,988	33,592	36,580	985,017,611.19	1,201,513,909.85	2,186,531,521.04	17,195	3,874	2,044

The foregoing exhibit shows the immense volume of business transacted in this office during the fiscal year 1891. It is not thought necessary to call special attention in this connection to the entirely inadequate force allowed by law for the transaction of the constantly increasing business of this office, as that matter has been fully and specifically set forth in letter addressed to you under date of September 21, 1891, transmitting estimates for appropriations for this office, fiscal year 1893. Allow me to commend to your favorable notice the personnel of this office, for faithful, intelligent, and exceedingly laborious services rendered during the past year.

Very respectfully,

GEO. P. FISHER,  
*First Auditor.*

The SECRETARY OF THE TREASURY.

(No. 10.)

## REPORT OF THE SECOND AUDITOR.

TREASURY DEPARTMENT,  
SECOND AUDITOR'S OFFICE,  
*Washington, D. C., October 16, 1891.*

SIR: As required by section 283, Revised Statutes, I have the honor to submit a statement of the application of moneys appropriated for the Indian service, and for those branches of the military service the accounts of which are adjusted by the Second Auditor. I also furnish, in compliance with your request of the 2d ultimo, a report of the work performed during the fiscal year 1891, and a statement showing the condition of public business at the close of said year.

A brief synopsis of the work assigned to it is prefixed to the detailed report of each division of the office.

### BOOKKEEPERS' DIVISION.

This division keeps a journal and ledger record of all disbursing officers' accounts and of all claims (except claims for arrears of pay and bounty) which come within the jurisdiction of the Second Auditor and Second Comptroller; also ledger accounts of the various appropriations involved in said accounts and claims. All requisitions issued by the Secretary of the Interior on Indian account, and such requisitions of the Secretary of War as are chargeable to appropriations on the book of this office, are registered, indexed, and posted under their proper heads. Claims of heirs of deceased payees of paymasters' checks are adjusted in this division and a record is kept of valuable effects of deceased soldiers. Certificates are issued as to the indebtedness or nonindebtedness of claimants, and claims for pay, etc., in cases where the claimants are charged on the books of this office, or on the Third Auditor's books, are referred to the bookkeeper for settlement. A proper record is kept of suits pending against the United States in the Court of Claims and in the circuit and district courts of the United States, in cases where notice is received that such suits have been entered, and all information, copies of documents, etc., required by the courts or the Attorney-General in army cases are furnished by this division (calls for information, etc., in Indian cases are attended to by the Indian division). The annual report of the Auditor, annual and other estimates, and, generally, such reports as may be called for by Congress, are prepared by the bookkeeper.

## APPLICATION OF APPROPRIATIONS.

The application of moneys appropriated for the Indian service, the Medical Department, Pay Department, Ordnance Department, expenses of the Commanding General's Office, contingencies of the Adjutant-General's Office, the Soldiers' Home, the National Home for Disabled Volunteer Soldiers, the Artillery School at Fortress Monroe, publication of Official Records of the War of the Rebellion, contingencies of the military establishment, etc., is indicated by the subjoined tabular statements of amounts drawn from the Treasury on requisitions of the Secretary of War and Secretary of the Interior, repayments of unexpended balances, and aggregate balances remaining in the Treasury on June 30, 1891.

Appropriations.	Drafts	Repayments.
<i>Appropriations for the War Department.</i>		
Ammunition for morning and evening guns .....	\$32,953.67	\$77.01
Appliances for disabled soldiers .....	2,250.00	104.95
Armament of fortifications .....	778,325.70	1,445.33
Arming and equipping the militia .....	366,174.66	3,777.17
Army gun factory, Watervliet Arsenal, West Troy, N. Y. ....	213,478.29	
Army Medical Museum .....	5,000.00	
Artificial limbs .....	520,064.42	4,479.42
Artillery targets .....	5,000.00	
Artillery School, Fortress Monroe, Va. ....	5,900.00	
Augusta Arsenal, Augusta, Ga. ....	3,000.00	
Benicia Arsenal, Benicia, Cal. ....	3,000.00	
Board on Army gun factories .....	1,000.00	907.40
Bounty to volunteers and their widows and legal heirs .....	516,847.34	18,945.92
Bounty under act of July 28, 1890 .....	58,843.44	420.00
Contingencies of the Adjutant-General's Department .....	1,988.00	18.80
Contingencies of the Army .....	16,580.57	
Contingencies of the Inspector-General's Department .....	500.00	
Columbia Arsenal, Columbia, Tenn. ....	109,373.53	
Expenses of Commanding General's Office .....	1,750.00	
Expenses of military convicts .....	5,899.36	
Expenses of recruiting .....	105,402.48	643.41
Extra pay to officers and men who served in the Mexican War ..	2,503.00	18.90
Frankford Arsenal, Philadelphia, Pa. ....	6,000.00	
Infantry and Cavalry School, Fort Leavenworth, Kans. ....	1,500.00	
Library, Surgeon-General's Office .....	10,000.00	
Manufacture of arms .....	606,226.03	197,727.21
Medical and Hospital Department .....	219,942.81	40,861.04
Ordnance material, proceeds of sales .....	16,113.07	803.62
Ordnance service .....	80,453.06	321.07
Ordnance stores .....	353,945.28	8,398.31
Ordnance stores for Washington and Maine .....	18,526.61	
Pay, etc., of the Army .....	13,219,887.02	135,789.84
Pay of Military Academy .....	207,003.39	486.73
Pay of 2 and 3 year volunteers .....	790,979.83	31,302.70
Powder and projectiles, proceeds of sales .....	597.85	
Proving ground, Sandy Hook, New Jersey .....	4,283.00	
Publication of Official Records of the War of the Rebellion ..	199,500.38	
Relief of sundry persons .....	79,771.35	
Repairs of arsenals .....	50,000.00	1.41
Rock Island Arsenal, Rock Island, Ill. ....	117,712.23	
Rock Island bridge, Rock Island, Ill. ....	92,372.81	
Signal Service, medical department .....	381.73	
Signal Service pay .....	61,400.49	7,397.18
Soldiers' Home, permanent fund .....	208,330.00	
Soldiers' Home, interest account .....	69,830.93	
State or Territorial homes for disabled volunteer soldiers ..	481,822.42	
Springfield Arsenal, Springfield, Mass. ....	47,000.00	
Support of Soldiers' Home .....	308,624.26	165.82
Support of National Home for Disabled Volunteer Soldiers ..	2,756,765.45	156,176.50
Testing machine .....	10,000.00	
Trusses for disabled soldiers .....	10,003.00	
Watertown Arsenal, Watertown, Mass. ....	7,500.00	
Watervliet Arsenal, West Troy, N. Y. ....	33,027.00	
Miscellaneous items .....	1,291.94	3,448.70
Total drafts and repayments on account of War Department appropriations .....	22,825,785.40	613,719.44

Appropriations.	Drafts.	Repayments.
<i>Appropriations for the Indian service.</i>		
Adjusting differences between Indians on Pine Ridge and Rosebud Reservations, South Dakota	\$5,000.00	.....
Advance interest to Chippewas of Minnesota (reimbursable)	90,000.00	\$1,073.07
Advance interest to Sioux Nation	12,344.90	12,344.90
Aiding Indian allottees (reimbursable)	11,282.66	155.00
Allotments to Cheyennes and Arapahoes in Oklahoma	7,500.00	.....
Ascertaining damages to settlers on Crow Creek and Winnebago Reservations	2,500.00	.....
Bridge, Wind River Reservation, Wyoming	9,100.00	.....
Buildings at agencies and repairs	31,068.69	4,728.57
Civilization fund	2,281.20	634.73
Civilization and support of Sioux, Medawakanton band	11,820.00	.....
Commission to negotiate with Indian tribes	50,287.65	175.24
Contingencies of the Indian department	45,820.48	5,630.53
Ditches and reservoirs for Navajoes	1,795.61	277.84
Education, Sioux Nation	2,000.00	.....
Enrollment of Cherokee freedmen, Delawares and Shawnees	2,689.07	.....
Expenses of Indian commissioners	4,623.95	1,017.68
Farm and school, Umatilla Reservation (reimbursable)	10,000.00	.....
Fulfilling treaties with various Indian tribes	1,253,928.95	230,630.22
Gratuity to certain Ute Indians	8,000.00	.....
Homesteads for Indians	1,004.00	.....
Incidental expenses of the Indian service	129,254.32	9,883.51
Indian moneys, proceeds of labor	63,156.47	338.84
Interest on trust funds, &c	1,195,373.78	6,208.21
Investigating Indian depredation claims	17,190.78	1,793.85
Irrigation at Indian reservations	9,479.64	182.43
Logging on Menominee Reservation (reimbursable)	75,000.00	.....
Negotiating with various Indian tribes	12,456.10	477.43
New allotments under act of February 8, 1887	27,763.25	5.00
Pay of Indian agents, farmers, inspectors, interpreters, judges of Indian courts, police, and school superintendent	329,006.95	3,801.12
Payments to various Indian tribes and bands	816,361.86	54.03
Proceeds of Sioux Reservation in Minnesota and Dakota	15,174.35	1,047.45
Reimbursement to Chickasaw Nation	56,021.49	.....
Relief of certain Indian tribes and bands	57,468.51	44.04
Relief of sundry persons	12,170.10	.....
Sale and allotment of Umatilla Reservation (reimbursable)	9,245.05	.....
School buildings and support of Indian schools	1,785,671.66	66,758.94
Support of various Indian tribes and bands	2,392,888.36	36,005.34
Surveying, appraising, and allotting Indian reservations	38,252.50	321.60
Telegraphing and purchase of Indian supplies	52,217.77	2,549.33
Transportation of Indian supplies	244,123.99	16,200.03
Traveling expenses of Indian inspectors and school superintendent	10,029.11	1,123.28
Unfinished allotments under act of February 8, 1887	16,030.28	.....
Vaccination of Indians	72.00	.....
Wagon road, Hoopa Valley Indian Reservation	1,831.09	1,881.09
Miscellaneous items	4,138.41	622.67
Total drafts and repayment on account of Indian appropriations.	8,933,434.98	405,965.97

## GENERAL BALANCE SHEET OF APPROPRIATIONS.

	War.	Indian.
<b>DEBIT.</b>		
To amount withdrawn from the Treasury from July 1, 1890, to June 30, 1891	\$22,825,785.40	\$8,933,434.98
To amount of transfer warrants issued to adjust appropriations	381.08	28,138.85
To amount of unexpended balances carried to surplus fund	519,766.67	313,237.11
To amount paid through the Third Auditor's office (Signal Service appropriations for 1891)	373,577.44	.....
To aggregate amount of balances remaining to credit of all appropriations June 30, 1891	10,924,533.98	33,202,448.66
Total	34,644,045.47	42,477,259.60
<b>CREDIT.</b>		
By balances on hand July 1, 1890	7,493,256.04	22,949,050.52
By amount of repayments during the year	613,719.44	405,965.97
By amount of counter warrants issued to adjust appropriations	3,363.36	28,138.85
By amount of appropriation warrants issued during the year	26,532,872.71	18,094,104.26
By amount repaid through the Third Auditor's office (Signal Service appropriations for 1891)	828.92	.....
Total	34,644,045.47	42,477,259.60



The miscellaneous work of the bookkeeper's division consisted of—

Requisitions registered, indexed, journalized, and posted .....	5,740
Settlements journalized, and posted .....	4,469
Settlements made in the division, chiefly to adjust appropriations and close accounts .....	292
Certificates of deposit listed and indexed .....	985
Repay requisitions prepared for the War and Interior Departments .....	443
Appropriation warrants recorded and posted .....	56
Certificates of non-indebtedness issued in cases of officers and enlisted men .....	7,108
Claims of legal representatives of deceased payees of checks examined and adjusted .....	180
Letters written .....	3,096
Bonds of disbursing officers recorded .....	84

The amount drawn from the Treasury on settlements was \$295,414.94, including the following sums on Soldiers' Home account:

Withdrawn from the "permanent fund" of the Soldiers' Home and paid to the treasurer of said home to meet current expenses (section 8, act of March 3, 1883, 22 Stats., 565) and payments on account of building improvements .....	\$208,330.00
Interest on Soldiers' Home permanent fund (same act) .....	69,830.93

The adjustment of claims presented by the heirs of deceased payees of checks for arrears of pay and bounty involves a large amount of correspondence. Under current rulings, if a claimant dies after the certification of his claim the balance due belongs to his estate and is payable to his legal representatives or heirs at law. If he dies prior to the settlement of his claim the arrears of pay, and such bounty as he had actually earned, go to his estate or heirs at law, but other classes of bounty go only to statutory heirs. As this office is rarely notified of the death of claimants whose cases are pending it frequently happens that balances are certified and checks issued in favor of deceased payees for bounty to which their heirs are either not entitled at all or are entitled to only a portion thereof. Hence new adjustments have to be made, based upon the facts and evidence presented by those claiming as heirs of the soldier or as heirs of the payee of a check, as the case may be.

#### PAYMASTER'S DIVISION.

The duties of this division are to audit and adjust the accounts of army paymasters; to state accounts in favor of the Soldiers' Home for the monthly contributions of  $12\frac{1}{2}$  cents by enlisted men of the Army, court-martial fines, forfeitures by desertion, etc.; to keep a record of deposits by and repayments to enlisted men, to determine the longevity status of officers of the Army, to raise charges against officers for over-payments, erroneous musters, etc.; to transfer to the Third Auditor's books such amounts collected by paymasters as have not already been deposited and passed to the credit of the proper appropriations on books of the Second and Third Auditors, and to make such settlements, of a miscellaneous character, as are incidental to the general work of the division.

The work performed during the year is shown by the following figures:

Number of accounts on hand July 1, 1890 .....	120
Received from the Paymaster-General during the fiscal year 1891 .....	370
Total to be accounted for .....	490
Number of accounts examined, stated, and transmitted to the Second Comptroller .....	422
On hand June 30, 1891 .....	68

The records of 43 officers have been examined for the purpose of establishing dates on which longevity pay accrued under acts of June 18, 1878, and February 24, 1881, and the decisions of the Supreme Court in the cases of the United States *vs.* Tyler and United States *vs.* Morton.

The record of deposits by enlisted men, under act of May 15, 1872, shows that 5,973 deposits were made since last report, amounting to \$344,259.37, and that 8,093 deposits, amounting to \$494,495.26, have been withdrawn, upon which the depositors received \$48,941.63 interest.

The amount involved in 422 paymasters' accounts and 192 miscellaneous settlements was \$15,141,186.06, as follows:

Amount disbursed by paymasters, as per audited accounts.....	\$14,993,743.15
Amount certified to be due the Soldiers' Home on account of contributions (12½ cents per month), fines and forfeitures by sentence of courts-martial, etc.....	111,550.31
Amount transferred to the books of the Third Auditor's Office on account of subsistence and quartermaster's stores, transportation furnished soldiers on furlough, etc., also transfers on Second Auditor's books to adjust appropriations.....	29,952.61
Charges raised against officers for overpayments, erroneous musters, etc.....	136.45
Credits on account of overpayments refunded and charges removed on satisfactory explanations.....	99.02
Payment of transportation accounts.....	5,704.52
<b>Total.....</b>	<b>15,141,186.06</b>

Letters received.....	424
Letters written.....	974

On June 30, 1891, the accounts of paymasters were rendered to this office to include February, 1891; audited to include December, 1890, and confirmed by the Second Comptroller to include September, 1890. Thirty-six paymasters were on duty, so that the 68 monthly accounts on hand, unsettled, represent a period of about 2 months. The adjustment of this class of accounts is more nearly up to date than it has been since 1861, although it involves considerably more work than formerly, for the reason that the accounts of deserters at large are now settled in this division and the amounts forfeited by their desertion ascertained in the current examination of paymasters' accounts instead of being left for future consideration.

#### ORDNANCE, MEDICAL, AND MISCELLANEOUS DIVISION.

With the exception of paymasters' accounts, all army disbursing accounts rendered to the Second Auditor are audited in this division; also the accounts of the National Home for Disabled Volunteer Soldiers, and the military accounts of the disbursing clerk of the War Department; also claims of a miscellaneous character, namely, claims under special acts of Congress; claims for material furnished the Ordnance Department; for refundment of bounty money taken from soldiers under General Orders 305 of 1864; for refundment of money erroneously paid to secure exemption from draft, etc. The book records of payments to officers of the regular and volunteer armies are kept in this division, and transcripts from said records are furnished when required by other divisions. It also has charge of the files of settled ordnance, medical, and miscellaneous accounts from 1817 to date.

The following is a record of work performed during the fiscal year 1891:

	Ordnance accounts.	Medical accounts.	Miscella- neous accounts.	Claims.	Total.
On hand July 1, 1890.....	55	101	38	72	266
Received during the fiscal year .....	489	289	206	330	1,314
Total .....	544	390	244	402	1,580
Audited during the year .....	521	349	233	335	1,438
On hand June 30, 1891.....	23	41	11	67	142

The amount involved in 1,438 accounts and claims disposed of was \$6,356,516.79, as follows:

Ordnance, ordnance stores, etc., ordnance service, arming and equip- ping the militia, armament of fortifications, repairs of arsenals, and other appropriations of the Ordnance Department.....	\$2,362,249.21
Medical and hospital department, artificial limbs, Army Medical Mu- seum, library of the Surgeon-General's Office, trusses and appliances for disabled soldiers, and other appropriations of the Medical De- partment.....	516,304.09
Contingencies of the Army, publication of Official Records of the War of the Rebellion, expenses of military convicts, expenses of the Com- manding General's office, contingencies of the Adjutant-General's Department, special acts of relief, Artillery School at Fortress Mon- roe, Infantry and Cavalry School at Fort Leavenworth .....	258,179.53
Expenses of recruiting, local bounty claims, etc.....	63,597.52
Support of National Home for Disabled Volunteer Soldiers.....	3,153,186.44
<b>Total.....</b>	<b>6,356,516.79</b>

Number of vouchers examined .....	29,660
Payment to officers recorded .....	37,304
Payments to officers reported to other divisions for use in settlement of claims .....	21,595
Letters written.....	10,548
Payments of advance bounty reported to other divisions for use in set- tlement of claims.....	3,726

The accounts of the National Home for Disabled Volunteer Soldiers have been examined to include June 30, 1890. All other disbursing accounts are practically up to date.

#### INDIAN DIVISION.

The general duties of the Indian division are to audit the money accounts of Indian agents and other disbursing officers of the Indian service, and the claims of contractors, employés, etc., for supplies furnished and services rendered; also to examine and finally dispose of the property accounts of Indian disbursing officers, and to keep records of contracts for supplies and deliveries thereunder, so that any article can be readily traced from the place of purchase to its destination. This division has charge of the files of settled accounts and claims pertaining to the Indian service and furnishes to the Attorney-General and to the proper courts such information and documentary evidence as may be found in said files touching suits against the United States. It also makes transcripts of the accounts of Indian disbursing officers in cases where it is necessary to bring suit for balances found due the Government.

The work of the division is indicated by the following statements:

	Money accounts.	Property accounts.	Claims.
On hand July 1, 1890.....	439	386	17
Received during the year .....	1,012	824	3,702
Total.....	1,451	1,210	3,719
Audited and reported to the Second Comptroller.....	1,020	813	3,657
On hand June 30, 1891.....	431	397	32

  

Disbursements allowed on the examination of accounts .....	\$3,098,521.46
Amount of claims allowed .....	4,753,957.79
Total amount of disbursements allowed .....	7,852,479.25

The term "accounts" as above used includes both the quarterly accounts rendered by disbursing officers and the "explanations" filed by them in modification thereof to remove items suspended in settlement. The following analysis is therefore added to exhibit the status of each of these species of accounts on June 30, 1891:

	Cash.		Property.		Total.
	Quarterly accounts.	Explanations.	Quarterly accounts.	Explanations.	
In process of examination.....	59	48	43	42	192
Waiting examination .....	193	131	197	115	636
Total.....	252	179	240	157	828

The number of quarterly accounts on hand July 1, 1890, was, cash, 266; property, 249. The examinations are therefore more nearly up to date than then; a result very gratifying, as the work of the division has been greatly retarded by the backward condition of the Indian service, consequent on the lateness of the date at which the appropriations for the fiscal year 1891 were made, occasioning a corresponding delay in the completion of contracts.

The number of accounts of all kinds on hand June 30, 1891, was 860, against 842 on June 30, 1890, and the number settled in 1891 was 5,520, against 5,173 in 1890. Thus it appears that though there are on hand, of all classes of accounts, 18 more than a year ago, yet the division made 347 more settlements than last year. When the newer members of the force shall have acquired a little more experience there will be no difficulty in bringing the settlements as nearly up to date as practicable.

The accounts of 136 disbursing officers are now in the current files, so that the unsettled accounts average but one and a half quarters ( $4\frac{1}{2}$  months) for each officer. With the present clerical force it is believed that next year's work will result in very materially reducing the arrears, if not in completely removing them.

The number of letters written was 3,829; pages copied, 3,770. Transcripts and information have been furnished to the Court of Claims in 23 cases, and to the Attorney-General and Solicitor of the Treasury in 4 cases.

## PAY AND BOUNTY DIVISION.

To properly consider and dispose of the large amount of business devolving upon it this division is practically subdivided into six branches, or sections, namely:

(1) *The registering branch*, by which all claims for arrears of pay and bounty that have accrued since April 13, 1861, are received, registered according to regiments or other independent organizations, and sent to the files of claims awaiting examination. After being certified by the Second Auditor and Second Comptroller, the claims again pass through this branch in order that the number of the certificates may be entered on the claims' register, thus completing the record. Letters of inquiry concerning claims either settled or pending are necessarily referred to this branch for information as to date of filing, number of certificate, &c.

(2) *The examining branch*, by which such evidence as may be necessary to complete claims is collected and scrutinized. When completed, if there appears to be anything due from the United States, the cases, after passing the board of review, go to the settling branch for adjustment. In cases where formal settlements have not previously been made, and it is evident that nothing is due the claimants, settlements disallowing the claims are made in this branch and reported to the Comptroller for his action thereon as required by law. In cases where formal settlements have already been made and it is apparent that nothing further is due, claimants are so notified and the papers are filed with said settlements.

(3) *The settling branch*, by which all claims passed by the examining branch and reported correct by the board of review are formally adjusted by certificate settlements and reported to the Second Comptroller.

(4) *The correspondence branch*, in which inquiries relating to settled claims, and all letters from members of Congress in regard to claims, whether open or settled, are answered, and the miscellaneous correspondence attended to, including the writing of letters to claimants and attorneys notifying them of the settlement of their claims. This branch also transmits certificates to the Paymaster-General for payment, and keeps the necessary records showing under what heads of appropriations balances have been certified.

(5) *Branch in charge of open and disallowed files*.—These files consist of claims awaiting evidence to be furnished by claimants and attorneys, claims awaiting action by the examining and settling branches, claims summarily disallowed by the Auditor prior to January 1, 1882, and not since called up, and claims which have not been completed by the parties in interest and are regarded as abandoned.

(6) *Branch in charge of files of settled claims*.—These files consist of claims for arrears of pay and bounty which have been formally certified by the Second Auditor and Second Comptroller since 1832.

The following is a record of last year's work:

## EXAMINING BRANCH.

Classes of claims.	Claims pending July 1, 1890.	New claims received.	Old claims revived.	Sent to settling branch.	Disallowed.	Referred elsewhere.	Claims pending June 30, 1891.
<i>White soldiers.</i>							
Commissioned officers and enlisted men subsequent to April 13, 1861, arrears of pay and all bounties.....	42, 647	19, 628	3, 729	8, 799	11, 736	3, 671	41, 798
<i>Colored soldiers.</i>							
Arrears of pay and bounty.....	14, 000	6, 137	310	962	1, 055	5, 053	13, 377
Total.....	56, 647	25, 765	4, 039	9, 761	12, 791	8, 724	55, 175

## SETTLING BRANCH.

Classes of claims..	Claims pending July 1, 1890.	Received from examining branch.	Claims settled and allowed.	Dis-allowed.	Referred else-where.	Claims pending June 30, 1891.
<i>White soldiers.</i>						
Commissioned officers and enlisted men subsequent to April 13, 1861, arrears of pay and all bounties .....	3, 089	8, 799	8, 519	252	392	2, 725
<i>Colored soldiers.</i>						
Arrears of pay and bounty .....	194	962	762	20	37	337
Total .....	3, 283	9, 761	9, 281	272	429	3, 062

The amount involved in 9,281 claims audited and allowed was \$1,190,892.72; number of vouchers examined in connection with the adjustment of claims, 245,909; number of letters written and mailed during the year, 171,932.

With regard to the claims reported as "referred elsewhere" (8,724 and 429=9,153) it should be explained that three classes are included under this head, namely, (1) claims which are actually sent out of the office or referred to other divisions; (2) claims that have already been formally settled, leaving nothing more due to the claimant—the claimant is so notified and the papers are filed with the settlement; (3) claims that have been suspended for more than 3 years for material evidence required to complete the cases, and in which no reply has been received from the claimant or attorney. Cases of the latter class, which constitute the majority of those reported as "referred elsewhere" are regarded as abandoned and are transferred to the disallowed files. Some of these may, eventually, be revived by the receipt of new evidence, but the great mass of them will never be disturbed.

Of the 58,237 pending June 30, 1891, 46,771 were original claims, the remainder being cases in which settlements have heretofore been made, but which have been practically reopened under recent laws, and cases already settled, in which new applications have been filed by the soldiers or their heirs.

## DIVISION FOR INVESTIGATION OF FRAUD.

It is the duty of this division to examine and investigate all cases in which fraud, forgery, unlawful personation of claimants and witnesses, disputed questions of heirship and identity, irregular practices of attorneys, etc., are involved, and to take the necessary steps, through the officers of the Department of Justice, to recover any moneys that may have been improperly drawn from the Treasury and to punish the offenders.

The number of cases on hand June 30, 1890, was 1,995; number referred to the division during the year, 1,106; making a total of 3,101 cases for consideration; 1,686 have been disposed of, leaving 1,415 cases on hand June 30, 1891, as follows:

Cases of white soldiers in which settlements have already been made by the accounting officers .....	150
Cases of white soldiers in which settlements have not been made .....	45
Cases of colored soldiers settled .....	880
Cases of colored soldiers unsettled .....	340
Total .....	1,415

During the year 18 cases were prepared for United States courts and 63 for the secret service division of the Treasury Department. Abstracts of facts were made in 303 cases.

The sum of \$333.16 was recovered from persons to whom it had been improperly paid; judgments were obtained for \$345.92, and fines were imposed by United States courts amounting to \$1,000. Letters written, 6,792.

#### PROPERTY DIVISION.

This division examines and settles all accounts of clothing, camp and garrison equipage, and has charge of the files of such accounts, both settled and unsettled. Said accounts are not reported to the Second Comptroller; therefore the action of the property division is final. On the call of the pay and bounty division and the Third Auditor, and on the request of the officer concerned or his representative, this division issues certificates as to the indebtedness or nonindebtedness of officers who served in the armies of the United States, both regular and volunteer, since the organization of this office in 1817. These certificates cover all accountability for ordnance, ordnance stores, etc., up to 1871, and all responsibility for clothing, camp and garrison equipage. It is a part of the duty of this division to see that officers of the Army who fail to satisfactorily account for any article embraced in their returns of clothing, etc., promptly pay the value thereof.

The number of returns of clothing, camp and garrison equipage on hand and unsettled June 30, 1890, was .....	1,999
Number received during the year .....	3,854
<b>Total</b> .....	<b>5,853</b>
Number settled and placed in permanent files for preservation .....	4,215
On hand, unsettled, June 30, 1891 .....	1,638

As about 1,200 officers render quarterly returns of clothing, etc., the number on hand is equivalent to 1½ returns per officer, and the work is as nearly up to date as it is desirable to bring it. When an officer is relieved from duty his returns can not be properly settled until the next quarter's accounts have been sent in by his successor; hence it is necessary to defer the examination of many accounts until later returns have been rendered.

The number of vouchers examined during the year was 44,164; letters received, 5,072; letters written, 2,409; letters recorded, 1,577; certificates of nonindebtedness issued, 3,756.

I deem it proper to invite attention to the subjoined extract from the report of this office for 1887, which was also inserted in the report for 1888:

Prior to 1871 this division was charged with the settlement of property accounts or returns rendered by Army officers responsible for ordnance, ordnance stores, and supplies, but on December 19, 1870, the Secretary of War directed that such returns, after rigid examination by the Chief of Ordnance, should be filed in the Ordnance Office, and not transmitted to the Treasury. As the act of March 3, 1817 (section 277, Revised Statutes), makes it the duty of the Second Auditor to receive and examine all accounts relating to military stores, it may be questioned whether such property accounts as have received only the rigid examination of the Ordnance Office have been adjusted in accordance with law. (See 13 Op., 483.)

#### DIVISION OF INQUIRIES AND REPLIES.

The following are the duties assigned to this division: To answer calls for information in regard to officers and enlisted men who served in the armies of the United States since the war of 1812 from the Adju-

tant-General, Quartermaster-General, Commissary-General of Subsistence, the Commissioner of Pensions, the Third and Fourth Auditors of the Treasury, and the various divisions of this office; to furnish the pay and bounty division with statements of payments to officers and enlisted men on detached service, absent sick, etc., who were not paid on the regular muster and pay rolls of their commands; to copy or repair worn and defaced rolls and vouchers; to compare and verify the signatures of claimants and their witnesses who have cases before the Pension and Third Auditor's Offices with their signatures on the original rolls and vouchers on file in this Office, and to furnish copies of such affidavits, final statements, certificates of disability, etc., as may be required by the Adjutant-General and other officers.

The record of work performed during the fiscal year 1891 is as follows:

Officer making inquiry.	On hand July 1, 1890.	Received.	Answered.	On hand June 30, 1891.
Adjutant-General.....	8	4, 160	4, 059	109
Commissary-General of Subsistence.....		1, 498	1, 478	20
Commissioner of Pensions.....	4	2, 724	2, 711	17
Second Auditor*.....	15	12, 403	12, 418	
Third Auditor.....		2, 007	2, 002	5
Fourth Auditor.....	2	30	32	
Miscellaneous†.....		19, 167	19, 167	
Total.....	29	41, 989	41, 867	151

\* Calls from pay and bounty division, and ordnance, medical, and miscellaneous divisions for records of payments to officers and enlisted men.

† Chiefly cases in which rolls and vouchers had to be examined to correct errors found in book records of payments.

*Miscellaneous work.*—Muster rolls and vouchers copied for the Adjutant-General, 54; letters, final statements, affidavits, certificates of disability, special orders, applications, and other papers copied, 413; pages of foolscap used in copying, 1,453; signatures examined for verification, 4,249; letters written, 1,021.

*Copying and repairing rolls.*—On November 1, 1890, the work of copying and repairing worn and defaced rolls and vouchers was transferred from the archives division to this division. Since that date 1,184 single vouchers, 3,400 muster and pay rolls, 30 discharges, 185 sheets of paymasters' abstracts of payments, and two large registers of payments (over 700 pages each) have been repaired, and 1,214 pages (48,942 lines) of rolls have been copied and compared.

*Card indexing.*—The work of card indexing the records of payments to enlisted men of volunteers has rapidly progressed and is nearing completion. All cards covering payments to enlisted men from Alabama, Arizona, Arkansas, California, Colorado, Connecticut, Dakota, District of Columbia, Kansas, Kentucky, Louisiana, Maine, Massachusetts, Nebraska, Nevada, New Hampshire, New Mexico, North Carolina, Oregon, Rhode Island, Tennessee, Texas, Vermont, Virginia, Washington, and West Virginia, and more than one-half of Delaware, Maryland, New Jersey, New York, and Pennsylvania have been assorted and are in daily use. A large number of erroneous entries in the registers have been corrected from the vouchers.

On April 1, 1891, the card indexing of payments to enlisted men of volunteers absent from their commands in hospitals, parole camps, etc., was commenced. About 400 bundles of paymasters' accounts have been examined, in which 368 rolls, covering 8,813 payments made in the early part of the war, were found and indexed. Comparatively few



men were absent in hospitals, etc., in 1861 and the early part of 1862, and the rolls above mentioned are, therefore, not in great demand; but the card indexes so far made have proved of use, and when all payments of the character referred to have been indexed a great saving of time will be accomplished, and, what is of equal if not more importance, the wear and tear of one class of muster and pay rolls, already much dilapidated, will be considerably reduced, if not altogether obviated, and there will be less necessity for copying and repairing such rolls.

On June 1, 1891, the work of registering payments to officers of the regular Army was transferred to this division. Up to that date these payments were registered in the ordnance, medical, and miscellaneous division in bound volumes specially prepared for the purpose. The card-index system has now been adopted, and payments made to officers of the Army since December 31, 1890, will be registered upon cards instead of in books. At the same time a card index will be made of payments, since said date, to discharged enlisted men. Heretofore no record of such payments has been kept in this office, the Pay Department having been depended upon for information on this subject.

The total number of payments card-indexed during the year was 508,434, as follows:

From records transferred from Paymaster-General's Office .....	497,410
From pay rolls (hospital, etc.) .....	8,813
From current accounts of paymasters .....	2,211
<b>Total .....</b>	<b>508,434</b>

*Current work.*—The current work of the division is well in hand and has been kept so all through the year. There has not been a day when all inquiries on hand at the close of business could not have been answered within 24 hours.

#### MAIL DIVISION.

The general duties of the mail division are to carefully examine, stamp, assort, and distribute the entire incoming mail of the office, including all papers received from the Second Comptroller's Office, the Indian Office, the War Department, etc.; to inspect the outgoing mail and see that errors or irregularities are corrected; to answer all letters not relating to claims on file, and to dispose of or properly refer all letters, claims, etc., which do not pertain to this office.

The incoming mail is generally distributed within an hour after its receipt. The system devised for examining and dispatching the outgoing mail is such that nearly all letters are mailed the day after their date.

<b>Letters received:</b>	
General mail .....	97,259
Departmental mail .....	123,545
<b>Total .....</b>	<b>220,804</b>
<b>Letters, etc., forwarded:</b>	
General mail .....	130,773
Departmental mail .....	73,649
<b>Total .....</b>	<b>204,422</b>
Claims briefed and registered .....	31,578
Additional evidence registered .....	16,950
Letters written .....	11,032
Letters referred .....	1,970
Letters returned uncalled for .....	2,547

## ARCHIVES DIVISION.

This division has charge of all accounts of Army paymasters which have ever been settled by the Second Auditor and Second Comptroller; also of the book records of payments to regiments, batteries, and other independent organizations, detachments, hospitals, paroled prisoners of war, recruiting parties, and all other separate commands. It withdraws from the files such vouchers as are required by the settling clerks in other divisions, and returns them to their proper places when no longer required. The duties of the division incidental to the care of the files are sufficiently indicated in the following report of the work performed during the last fiscal year.

Paymasters' accounts received from the Pay Department.....	338
Confirmed settlements received from the Second Comptroller entered, indexed, and filed; paymasters', 112; Indian, 3,124; miscellaneous, 1,145.....	4,381
Vouchers examined and stamped .....	44,683
Vouchers withdrawn for reference .....	121,318
Vouchers returned to files.....	169,619
Vouchers briefed.....	201,007
Vouchers rearranged, renumbered, and indexed.....	23,995
Vouchers withdrawn from files for the record and pension division, War Department, and subsequently returned to files.....	3,243
Payments to companies, detachments, etc., of the United States Army entered on registers .....	15,043
Pages of defaced registers of payments copied.....	1,430
Pages of abstracts and miscellaneous papers copied, from July 1 to October 30, 1890.....	402
Pages of muster and pay rolls copied during same period.....	429
Rolls repaired during same period .....	1,887
Mutilated rolls prepared for copyists.....	774
File boxes stenoiled.....	1,280
Letters written .....	232

In copying the worn and defaced registers of payments to volunteer organizations which have been in constant use for about 20 years it is found necessary, in order to correct errors made when the registers were first written, to refer to every muster and pay roll covering said payments. The number of the paymaster's voucher has been added to the record of payments, which much simplifies the work of withdrawing papers from the files. The record now shows at a glance the company and regiment to which payment was made, the period embraced in each payment, the paymaster's name, the file number, the number given to the account by the Pay Department, and the number of the voucher.

The rearrangement and renumbering of vouchers was found to be necessary in consequence of some paymasters having several series of vouchers in the same account and several series of numbers on the same abstract, which caused both delay and confusion.

More than half the time of one clerk has been occupied in furnishing muster and pay rolls for the use of the record and pension division of the War Department and in rendering assistance to clerks of other divisions of this office who were searching for information required in the transaction of current business.

## THE OLD ARMY DIVISION.

This division adjusts claims for arrears of pay and bounty which accrued prior to April 13, 1861, also claims of sutlers, post traders, laundresses, company tailors, and others in whose favor stoppages were entered upon the muster rolls and deducted from the pay of soldiers under the old regulations of the Army. It settles the accounts of the Soldiers' Home for moneys belonging to the estates of deceased soldiers and remaining unclaimed for 3 years, and for such arrearages of for-

feitures by desertion and by sentence of court-martial as have accumulated since March 3, 1881. It has charge of the records of claims filed and payments made prior to April 13, 1861, and from these records supplies such information as may be called for either by claimants or by other divisions of this office. It also keeps the list of attorneys and claim agents authorized to practice before the Treasury Department, and furnishes information to other divisions, when required, as to the standing of such attorneys and agents.

The work performed is shown by the following statement:

Classes of claims.	Claims pending July 1, 1890.	New claims received.	Old claims revived.	Allowed.	Dis-allowed.	Referred elsewhere.	Claims pending June 30, 1891.
Arrears of pay, etc. (regulars and volunteers) .....	230	289	87	53	158	235	160
Sutlers, post traders, laundresses, tailors, etc. ....	10	129	44	27	24	64	68
<b>Total</b> .....	<b>240</b>	<b>418</b>	<b>131</b>	<b>80</b>	<b>182</b>	<b>299</b>	<b>228</b>

Under section 4818, Revised Statutes, and the legislative, executive and judicial appropriation acts of February 26, 1889; July 11, 1890, and March 3, 1891, the accounts of soldiers who deserted or were discharged by sentence of court-martial subsequent to March 3, 1881, also the accounts of deceased soldiers whose arrears of pay, etc., have not been claimed, have been audited in favor of the Soldiers' Home. The number of cases acted upon was 6,340, in 3,055 of which nothing was due. In the remaining 3,285 cases balances aggregating \$112,133.24 were found due and passed to the credit of the permanent fund of the Home.

The time of one clerk was occupied in answering letters of inquiry as to payments made and amounts due for services in the old Army, and in furnishing information to other divisions of the office. The number of vouchers examined was 188,170, number of letters written 12,995, number of cards written for restoring and improving old records 8,934. The amount found due claimants in the 80 allowed claims was \$4,174.09.

#### RECAPITULATION.

Description of accounts.	On hand July 1, 1890.	Received.	Disposed of.	On hand June 30, 1891.
<i>Disbursing accounts.</i>				
Army paymasters .....	120	370	422	68
Recruiting, ordnance, medical, and miscellaneous .....	266	1,314	1,438	142
Indian agents .....	439	1,012	1,020	431
<b>Total disbursing accounts</b> .....	<b>825</b>	<b>2,696</b>	<b>2,880</b>	<b>641</b>
<i>Claims.</i>				
Arrears of pay and bounty, including claims prior to 1861 .....	60,170	30,353	32,058	58,465
Indian .....	17	3,702	3,687	32
<b>Total claims</b> .....	<b>60,187</b>	<b>34,055</b>	<b>35,745</b>	<b>58,497</b>
<i>Property accounts.</i>				
Clothing, camp and garrison equipage .....	1,999	3,854	4,215	1,638
Indian .....	386	824	813	397
<b>Total property accounts</b> .....	<b>2,385</b>	<b>4,678</b>	<b>5,028</b>	<b>2,035</b>
<b>Aggregate number of accounts and claims.</b> ..	<b>63,397</b>	<b>41,429</b>	<b>43,653</b>	<b>61,173</b>

Amount drawn out of the Treasury in payment of claims and in advances to disbursing officers.....	\$31,759,220.38
Less repayments on account of unexpended balances, etc.....	1,019,685.41
Net amount paid out.....	30,739,534.97
Total number of letters written.....	224,860
Average number of clerks employed.....	221

**COMPARATIVE STATEMENT OF ACCOUNTS AND CLAIMS SETTLED DURING THE LAST SEVEN YEARS.**

Accounts and claims settled and disposed of.	1885.	1886.	1887.	1888.	1889.	1890.	1891.
Disbursing officers' accounts.....	3,547	4,170	3,258	3,199	2,490	2,980	2,880
Property accounts.....	5,183	5,588	4,734	4,100	3,584	5,862	5,028
Claims for pay and bounty.....	17,301	16,638	24,663	20,331	19,221	25,316	32,058
Indian claims.....	3,007	3,184	3,825	3,492	4,036	3,423	3,687
Total.....	29,018	29,589	36,480	31,122	29,331	37,581	43,653

**AMOUNTS INVOLVED.**

Accounts and claims settled and disposed of.	1885.	1886.	1887.	1888.
Disbursing officers' accounts, etc.....	\$21,115,754.50	\$29,821,044.14	\$25,996,914.98	\$32,309,742.07
Claims for pay and bounty.....	540,064.52	787,717.30	1,016,456.49	930,732.03
Indian claims.....	4,050,446.68	4,388,790.75	3,813,005.95	3,898,455.33
Total.....	25,706,265.70	34,997,552.19	30,826,377.42	37,138,929.43

Accounts and claims settled and disposed of.	1889.	1890.	1891.
Disbursing officers' accounts, etc.....	\$18,611,709.09	\$26,415,227.30	\$25,003,772.49
Claims for pay and bounty.....	845,360.88	1,176,021.44	1,195,066.81
Indian claims.....	4,713,519.98	3,962,265.90	4,753,957.79
Total.....	24,170,529.95	31,553,514.64	30,952,797.09

**CONDITION OF PUBLIC BUSINESS.**

I am pleased to report that the public business intrusted to my charge is in a fairly satisfactory condition. The work performed during the fiscal year 1891 is fully set forth in the detailed report of each division of the office, to which attention is respectfully invited. The result, so far as accounts and claims are concerned, is summarized in the tabular "recapitulation," which shows the number of each class of accounts, etc., on hand at the commencement of the year, the number received and disposed of during the year, and the number awaiting action on June 30, 1891. It will be seen that the unsettled accounts and claims, which numbered 63,397 on July 1, 1890, have been reduced to 61,173, of which 58,465 are claims for arrears of pay and bounty, 32 are Indian claims, 641 are accounts of disbursing officers, and 2,035 are property accounts. The accounts of Army disbursing officers, and returns of clothing, camp and garrison equipage have been settled so nearly up to date that, practically, there are no arrearages. Indian claims have also been promptly audited and reported to the Second Comptroller. The money and property accounts of Indian disbursing officers are somewhat in arrears, there being 252 quarterly cash accounts and 240 quarterly property accounts awaiting examination, as well as 336 sets of "explanations" to accounts previously audited, in which suspensions were made in consequence of the vouchers presented not being satisfactory. It is highly

desirable that all disbursing officers' accounts be speedily adjusted so that a proper check can be kept upon their disbursements, and I shall therefore use every endeavor to dispose of existing arrearages and thus place the accounts of Indian agents on the same footing as the accounts of Army disbursing officers.

With regard to arrears of pay and bounty, I am able to report that since the close of the fiscal year 1891 a decided impression has been made upon the mass of unsettled claims, and that on October 1 the number of such claims remaining on hand was reduced to 50,269, a gain of 8,196 as compared with the returns for June 30, 1891, and of 9,901 as compared with the returns for June 30, 1890.

#### DISALLOWED CLAIMS.

Attention is again invited to the great number of claims for arrears of pay and bounty presented to this office in cases where payment in full has already been made. Out of 32,058 claims disposed of last year no fewer than 13,245 were disallowed, while balances were found due the claimants in 9,361 cases.

Prior to January, 1882, the Auditor summarily rejected a claim when it did not appear from the records that anything was due from the Government. If, however, the claimant was dissatisfied with the action of the Auditor and requested that his case be referred to the Second Comptroller it was referred accordingly. This practice of disposing of worthless claims terminated December 31, 1881, in consequence of a decision of the Second Comptroller that "when an account is presented to the Second Auditor, and the subject-matter of the account is within his jurisdiction, section 277 of the Revised Statutes requires him to certify the balance of the account and transmit the account, with the vouchers and certificate, to the Second Comptroller for his decision thereon. The duty of the Auditor under section 277 does not depend upon the amount found to be due. If the balance is nothing, the law requires it to be so certified, and the account, vouchers, and certificate are to be transmitted to the Comptroller" (Second Comptroller's Digest, vol. 2, p. 147).

I present a tabular statement showing the number of claims allowed and disallowed since this decision went into effect.

Year.	Claims—		Year.	Claims—	
	Allowed.	Disallowed.		Allowed.	Disallowed.
1882 .....	3,371	9,574	1888 .....	7,895	10,666
1883 .....	2,931	5,281	1889 .....	6,654	8,686
1884 .....	3,609	5,911	1890 .....	9,223	10,360
1885 .....	3,852	7,782	1891 .....	9,361	13,245
1886 .....	6,170	8,778			
1887 .....	8,744	14,264	Total .....	61,810	94,547

It will be observed that out of 156,357 claims that have been formally certified to the Second Comptroller during the last 10 years more than 60 per cent. were cases in which nothing was due the claimants, although there is no reason to suppose that the claims were not presented in good faith. The formal settlement of this large mass of worthless claims not only cost the Government tens of thousands of dollars which might just as well have been saved by the summary rejection of every demand where there was prima facie evidence of full payment, but it also delayed the adjustment of a large number of accounts where balances were really due

the claimants. As there is no check upon the presentation of claims for arrears of pay and bounty the Auditor must continue to receive and examine all such claims as have accrued since the organization of this office, in 1817, and must formally submit them to the Second Comptroller, with the vouchers pertaining thereto for his action, as required by law and the decision above mentioned. If the soldier or his heirs have already been paid in full a simple statement of that fact will not suffice. In the words of the Second Comptroller, "if the balance is nothing the law requires it to be so certified, and the account, vouchers, and certificate are to be transmitted to the Comptroller." In my judgment a law which requires the formal certificate of two accounting officers to the fact that a soldier has been paid in full is susceptible of amendment, and I suggest that section 277 of the Revised Statutes may properly be so modified as to authorize the Second Auditor to disallow claims for arrears of pay and bounty in cases where the muster and pay rolls or other records of his office show that the soldier or his heirs have received all they are entitled to under the law; provided that if the claimants are dissatisfied they may, within 6 months, appeal to the Second Comptroller, otherwise the Auditor's action shall be deemed final and conclusive and be subject to revision only by Congress or the proper courts.

#### IMPORTANT INDIAN RECORDS.

The tendency of legislation on Indian affairs is towards the policy of conferring upon Indian tribes the right to seek an adjustment of their landed and monetary relations with the United States through the courts. Thus the act of March 3, 1881 (21 Stat., 504), authorized the Court of Claims to take jurisdiction of and try all questions of difference arising out of treaty stipulations with the Choctaw Nation; the act of March 3, 1883 (22 Stat., 585), authorized the Eastern Band of Cherokee Indians to institute a suit in the Court of Claims to determine their right to moneys, stocks, and bonds held by the United States in trust for the Cherokee Indians; the act of October 1, 1890 (26 Stat., 636), allows the Shawnees, Delawares, and Cherokee freedmen to bring suit in the Court of Claims to recover moneys alleged to be due them jointly and severally, and under the "Bowman Act" (22 Stat., 485) matters in dispute between the United States and the Chickasaw and Creek Indians have been referred to said court by the Secretary of the Interior. It is probable that in the near future this will become the settled policy of the Government, and it will therefore be incumbent upon the Second Auditor to furnish the courts and the Attorney-General with complete information, as far as possible, as to the expenditures of appropriations made in fulfillment of treaty stipulations since 1817, in order that it may be determined whether the treaties have been carried out, or to what extent their stipulations remain unfulfilled. For this purpose the files of settled accounts in this office will have to be depended upon, but the information contained in said files can only be obtained after long and careful examination, and even then there is no absolute certainty that all necessary information will have been extracted from the records. The law, however, makes it obligatory upon the Auditor to furnish the Attorney-General, without delay and within a reasonable time, a full statement in writing of all facts, information, and proofs in his possession or knowledge touching any claim brought against the United States in the Court of Claims. (Sec. 188, Revised Statutes.)

The accounts, as formerly kept, on the ledgers of this office do not show in all cases the sums appropriated for particular tribes, nor were

appropriations always made for the tribes specifically. Thus the act of March 3, 1843 (5 Stats., 612), appropriated \$1,472,773 "for the fulfillment of treaties with the various Indian tribes" for a period of eighteen months. In other cases where specific appropriations were made for each tribe the gross amount appropriated was brought on the ledgers under the general head of "Fulfilling treaties with various Indian tribes." In such cases the only mode of ascertaining the facts necessary to determine questions raised in the course of judicial proceedings is to examine the accounts of the superintendents and agents to whom the funds were advanced, as well as the accounts of other agents and subagents to whom they were often transferred for expenditure—a process which will involve the critical revision of several millions of documents filed away in thousands of settlements.

I estimate that it will require the services of ten clerks for one year to make a proper record of payments under Indian treaties. Such a record will be of the greatest service, and will eventually save many times its cost.

#### CARD INDEXES VERSUS BOOK RECORDS.

Reference has been made in previous reports to the transfer of 1,551 registers of payments to volunteers from the Pay Department to this office, and to the fact that instead of rebinding, recopying and correcting said registers, many of which were in a dilapidated condition from long and constant use, I had decided to adopt the card index system in use in the Record and Pension Division of the War Department. The work, which was assigned to the division of inquiries and replies, was commenced January 27, 1890, and it was estimated that 650,000 cards would be required. Up to June 30, 1891, payments to discharged enlisted men from twenty-six States and Territories and to about one-half of the men from five other States had been carded, the total number of payments being 640,984. It is expected that the work will be completed before 1892. A year's experience with the card-index system has demonstrated its superiority over book records. Where it would take from fifteen minutes to an hour to find a payment on the registers received from the Pay Department, the same payment can be found on the card index in not exceeding two minutes. The work of searching for payments in the book records now takes two clerks. When all the cards are completed one clerk will be able to do all the searching in three hours a day; in other words, one clerk will do in three hours as much as two clerks can now do in one day. This fact speaks for itself and requires no comment.

The application of the card-index system to one class of book records having proved so satisfactory, I have extended that system in several directions and anticipate equally good results. The want of a record of payments to enlisted men absent in hospitals, on detached service, in parole camps, etc., has long been felt. Payments to commissioned officers, to regiments, companies, batteries, detachments, and, generally, to all separate commands, were duly recorded. Payments at hospitals and camps of parole were also recorded under the name of the hospital or camp. But as the payees on the muster roll of paroled prisoners of war, say at Camp Parole, Annapolis, Md., might belong to several hundred different organizations, the knowledge that all paroled men at that camp were paid for a certain period was of little service in any individual case unless it was first ascertained that the man whose claim was being adjusted was actually in said camp during that period.

I therefore decided to have a card index made of all payments to individual enlisted men absent from their commands, and the work is progressing favorably. When completed two desirable results will have been attained—the time required to find a payment to an individual volunteer soldier will be reduced to a minimum and the wear and tear of old muster rolls and vouchers will be obviated.

A register of payments to officers of the Regular Army has heretofore been kept in book form, the entries being made as soon as possible after the receipt of the accounts from the Pay Department. The vouchers were withdrawn from the paymasters' accounts, assorted by regiments, etc., reassorted alphabetically, and, after being recorded, again reassorted in their original order and returned to the accounts. After due consideration it appeared to me that this time-honored system might be profitably superseded by a simple system which would dispense with the reiterated assortment of vouchers, and involve much less work. Hence the card-index system has been applied to all payments made since the commencement of the present calendar year. At the same time a card record of payments to discharged enlisted men of the Regular Army has been commenced, no record of such payments having previously been made in this office.

Under the regulations of the Treasury Department, made in pursuance of the act of July 7, 1884, a list is kept of attorneys and agents authorized to practice before the Department. As a matter of supposed convenience thirteen copies were made for use in different parts of the office. They have all been discontinued, and in place thereof a card index is kept in the old army division which furnishes without delay and with very little labor such information concerning attorneys and agents as may be needed by the other divisions. The list now contains nearly 5,000 names and is constantly increasing.

Respectfully yours,

J. N. PATTERSON,  
*Auditor.*

The SECRETARY OF THE TREASURY.



(No. 11.)

## REPORT OF THE THIRD AUDITOR.

TREASURY DEPARTMENT,  
OFFICE OF THE THIRD AUDITOR,  
*Washington, D. C., July 1, 1891.*

SIR: The annual report for the fiscal year just closed is certainly a gratifying exhibit of the work of this office. There is, and will continue to be, a steady increase in the volume of business; for the assignment of departmental duty is such that the accountings examined are in direct touch with the growth and development of the Republic. The military, river and harbor, and pension appropriations represent in the examination of the vouchers of expenditure an infinite detail of careful supervision; and only by close application and expert experience can certainly be demonstrated a faithful and legal disbursement of the immense revenue so liberally allotted for these purposes. Entering into the expenses of the Army and the river and harbor improvements is the transportation account, and this involves, especially with the Pacific railroads, a laborious and careful comparison of schedules and charges, and apportionment of percentages under the law to the Government, that is tedious in its detail and requires proportionately more clerical labor. In addition to the natural growth of the list of pensioners, the act of June 27, 1890, has added a very large number of the veterans of the war for the Union to the roll of honor. The increase in the pension work of this office in the past three years is nearly 100 per cent. It now requires a force of ten clerks to record the monthly additions of certificates. During the past year a corps of eleven clerks has been continuously employed in making new rolls. It will be necessary to keep a detail of clerks constantly employed in the preparation of new records. An account is kept with each pensioner; so some abstract idea can be formed of the magnitude of the labor and the care necessary, to the end that the sacred purposes of the pension appropriation shall be shown to have reached the honored beneficiaries of the country's gratitude. The exhibits referring to the pension disbursements are comprehensive in statistical data, and will be found of special interest. The reimbursement section is growing, and must continue to grow as the ranks of the old soldiers are decimated by the touch of death. The work of the office is not behind; each division is practically on current labor, and I doubt not will be able to continue this record the coming year without any increase of force, other than the five clerks of Class E authorized by the Fifty-first Congress.

During the year past I consolidated the miscellaneous division with other divisions of the office, and experience has proved that it expedited the work. In the coming year I shall consolidate the collection division. The labor of this office divides on four natural lines, and I hope to arrange the duties of the divisions to conform to this practical business demonstration. Too much organization is not only cumbersome, but, aside from creating superfluous places, retards rather than expedites the work. The coming fiscal year I will be able to consolidate the horse claim division, and instead of having seven divisions, as in 1888, meet the increased duties with four divisions.

I desire to specially congratulate the force of this office for its industry and conscientious discharge of duty. The record of results, as will appear in the tabulated statements of division work, is a worthy complement to their faithfulness.

There are 141 employes connected with this office. The time lost by sickness during the year past amounted to 1,131 days. The following clerks died during the year:

French, A. R., October 14, 1890.

Mohl, Frederick, March 28, 1891.

Montague, P. H., September 11, 1890.

Peake, James B., October 31, 1890.

Pope, William, November 13, 1890.

The number of resignations were three: H. V. Cooke, July 31, 1890; Minnie C. Moreau, September 16, 1890; C. A. Rodgers, September 10, 1890.

The following were changed by appointment and transfer:

Brookings, Edward J., transferred from War Department, January 13, 1891; Bartlett, Miss S. A., transferred from Bureau of Navigation, January 5, 1891; Caruthers, J. O., transferred from Superintendent's office, December 5, 1890; Clark, David A., transferred from Internal Revenue, June 8, 1891; Costello, Mrs. Gertrude, transferred from Second Auditor's, September 11, 1890; Cowie, Jno. G., transferred from Secret Service division, February 6, 1891; Doran, Thomas S., transferred to Second Auditor's office, October 1, 1890; Guyton, Eva E., transferred from Second Comptroller's office, October 23, 1890; Hampton, E. P., transferred to Superintendent's office, December 5, 1890; Hay, Miss Corinne, transferred from Treasurer's office, December 5, 1890; Hoffman, Miss C., transferred to Secretary's office, July 11, 1890; Huntoon, Andrew J., transferred from Second Comptroller's office, October 8, 1890; McEwen, W. C., appointed July 23, 1890; Nippen, John T., transferred from Sixth Auditor's office, January 8, 1891; Sprague, Dewit C., transferred to Second Comptroller's office, October 8, 1890; Watkins, Sarah A., transferred to office of Internal Revenue, June 8, 1891; Decker, W. H., transferred from Life-Saving Service, April 2, 1891.

Promotions made during the year:

Thomas Kee, from class E to class 1, August 30, 1890; H. H. Seltzer, from class 1 to class 2, November 24, 1890; Miss J. A. Somerville, from class D to class E, September 6, 1890; Mrs. M. J. Wallace, from class 1 to class 2, August 30, 1890; Miss Hannah M. Whitney, from class E to class 1, October 20, 1890; Thomas C. Clark, from class E to class 1, October 21, 1890.

In the estimate for the next fiscal year, an additional assistant messenger will be asked for, and one less chief of division. The present clerical force will be adequate.

## HORSE CLAIMS DIVISION.

The beginning of the end of the horse-claim industry is very happily within vision. The presentation of new claims is barred after August 13, 1891. Of the class of losses considered by this division there have been since the war about 21,000 horses paid for. Of the 5,014 claims on hand now nearly one-half have been awaiting calls for additional evidence, or, in cases growing out of the Mexican war, for proof of loyalty. In some of the claims post-office addresses of claimants have been lost. The pension files are frequently examined in the effort to supply this deficiency. No court would permit its docket to be weighed down with dead causes, and so the practice will be adopted hereafter, in the settlement of horse claims, of rejecting without prejudice all cases where no attention has been given for 5 years. This policy will very much facilitate the disposition of the present accumulation during the coming year.

Claims.	Number.	Amount.
Claims on hand June 30, 1890 .....	5,424	\$710,286.78
Recorded during the year .....	1,090	163,247.13
Reconsidered during the year .....	108	16,229.56
Total .....	6,622	\$889,763.47
Reported for allowance during the year .....	779	\$100,786.38
Amount disallowed on same .....		23,793.99
Reported for rejection during the year .....	829	141,373.27
Total .....	1,608	\$265,953.64
Deducting claims disposed, there remain on hand June 30, 1891 .....	5,014	623,809.83
Of those on hand the number of old claims is .....	*2,271	

\*I. e., filed before August 13, 1888.

Number of pieces of mail received during the year .....	11,091
Number of letters written during the year .....	10,764
Number of cases briefed .....	1,064
Number of pay vouchers prepared and sent out .....	838
Number of clerks employed (7 in 1890) .....	5

## MILITARY DIVISION.

Money accounts.	On hand.		Received.		Settled.	
	No.	Amount.	No.	Amount.	No.	Amount.
Quartermaster accounts .....	807	\$1,816,686.71	2,712	\$8,596,155.59	2,684	\$8,188,602.81
Engineer accounts .....	204	2,636,792.60	378	6,948,338.53	552	8,388,347.43
Subsistence accounts .....	731	686,531.08	1,778	1,943,078.24	1,680	1,964,168.49
Signal accounts .....	84	254,673.80	116	410,627.26	94	327,771.23
Total .....	1,826	5,394,684.19	4,984	17,898,199.62	5,010	18,868,889.96

Money accounts.	Unsettled.		Supplemental.		Property returns.			
	No.	Amount.	No.	Amount.	On hand.	Re-ceived.	Settled.	Un-settled.
Quartermaster accounts .....	335	\$2,224,239.49	301	\$220,499.96	427	3,188	3,359	256
Engineer accounts .....	30	1,196,783.70	25	167,979.64	257	960	1,195	22
Subsistence accounts .....	829	665,440.83	288	12,743.29	298	1,945	2,028	215
Signal accounts .....	106	337,520.83	34	3,608.83		4	3	1
Total .....	1,800	4,423,993.85	648	404,831.72	982	6,097	6,585	494

## REPORT ON THE FINANCES.

## RECAPITULATION.

	No.	Amount.
<b>Money accounts:</b>		
On hand per last report.....	1,826	\$5,394,684.19
Received.....	4,984	17,898,199.62
Supplemental settlements.....	648	404,831.72
<b>Total.....</b>	<b>7,458</b>	<b>23,697,715.53</b>
<b>Money accounts:</b>		
Regular settlements reported.....	5,010	18,868,889.96
Supplemental settlements reported.....	648	404,831.72
<b>Total.....</b>	<b>5,658</b>	<b>19,273,721.68</b>
<b>Remaining on hand.....</b>	<b>1,800</b>	<b>4,423,993.85</b>
<b>Letters written.....</b>		<b>6,013</b>
<b>Vouchers examined.....</b>		<b>746,242</b>
<b>Pages MSS. written.....</b>		<b>26,649</b>
<b>Clerks employed.....</b>		<b>24</b>
<b>Calls answered.....</b>		<b>4,007</b>

## WHEN THE UNSETTLED ACCOUNTS WERE RECEIVED.

	Quartermaster.		Engineer.		Subsistence.		Signal.		Total.
	1890.	1891.	1890.	1891.	1890.	1891.	1890.	1891.	
January.....		15		1				7	23
February.....		3						14	17
March.....		167		5		208		10	390
April.....		100		5		2		4	111
May.....		211		8		1		5	225
June.....		337		1		618		12	978
July.....							11		11
August.....							2		2
September.....									
October.....	2						25		27
November.....							6		6
December.....							10		10
<b>Total.....</b>	<b>2</b>	<b>833</b>		<b>20</b>		<b>829</b>	<b>54</b>	<b>52</b>	<b>1,800</b>

## CLAIMS DIVISION.

To this division is assigned all the miscellaneous claims, railroad and telegraph accounts, lost vessels, Oregon and Washington Indian war claims, State war claims, etc. The nature of the duties requires not only expert accountants, but a familiarity with appropriations, statutes, and departmental business, that renders it one of the most responsible and important divisions in the Treasury. Its record is as follows:

	Number of claims.	Amount claimed.	Amount allowed.
<i>Miscellaneous claims.</i>			
On hand July 1, 1890 .....	4,424	\$182,582.25	
Received during the year .....	8,216	1,997,514.60	
Total .....	12,640	2,180,096.85	
Disposed of during the year .....	7,763	1,989,929.23	\$1,275,803.34
On hand June 30, 1891 .....	4,877	190,167.62	
<i>Vessels, etc., lost in military service.</i>			
On hand July 1, 1890 .....	3	16,425.00	
Received during the year .....	1	600.00	
Total .....	4	17,025.00	
Disposed of during the year .....	1	600.00	600.00
On hand June 30, 1891 .....	3	16,425.00	
<i>Oregon and Washington Indian war of 1855-'56.</i>			
On hand July 1, 1890 .....	617	4,542.12	
Received during the year .....	12	1,283.00	
Total .....	629	5,825.12	
Disposed of during the year .....	7	1,777.50	718.28
On hand June 30, 1891 .....	622	4,047.62	
<i>State war claims.</i>			
On hand July 1, 1890 .....	26	642,936.24	
Received during the year .....	4	146,738.93	
Reopened during the year .....	27	1,346,972.60	
Total .....	57	2,136,647.77	
Disposed of during the year .....	33	1,597,362.08	43,211.21
On hand June 30, 1891 .....	24	539,285.69	
Letters written during the year .....			10,964

## COLLECTION DIVISION.

Experience having convinced me that there was no necessity for a division organization to transact the business assigned, I will next year consolidate with other divisions, and thus expedite results with less force. The Missouri Militia rolls being retained in this office as vouchers incident to the settlement of the war claims of that State makes it incumbent on this office to furnish the Pension Bureau with the service of the militiamen when applying for pensions. This requires now the time of three clerks. The examination of quartermaster and other accounts and settlements, on calls from the Court of Claims, and the Quartermaster-General's Office represents a great deal of time with apparently meager returns, but to be thorough the researches must be exhaustive, and this result in this special work is only achieved by years of trained experience. Below is the year's record:

Months.	Entries on register.	Letters written.	Missouri militia and 1812 pension cases.	Attorney General, Court of Claims, claims division, etc.	Calls in pension cases from accounts of Quartermaster's Department.	Accounts examined.	Transcripts prepared.	Pages copied.	Pages compared	Cases for suit.	Names indexed.
1890.											
July.....	252	255	73	125	54	5,090	7	719	1,438	.....	.....
August.....	165	206	57	126	20	5,446	1	95	502	.....	.....
September.....	160	208	59	117	40	5,486	4	83	166	2	1,066
October.....	181	162	72	65	25	3,970	1	825	985	.....	.....
November.....	145	178	64	90	26	4,514	5	206	629	1	211
December.....	196	186	72	88	26	4,946	7	170	340	.....	760
1891.											
January.....	246	244	88	103	53	5,032	9	164	369	2	409
February.....	275	320	87	89	56	5,902	9*	230	530	.....	672
March.....	408	322	159	104	56	7,485	5	220	570	1	1,260
April.....	422	348	173	110	57	6,303	6	291	746	1	.....
May.....	465	349	173	111	71	6,550	8	255	830	3	.....
June.....	1,020	471	280	123	73	6,919	4	.....	455	.....	350
Total.....	3,935	3,149	1,357	1,251	567	67,947	66	3,258	7,570	10	4,728

## RECAPITULATION.

	Cases referred by Department of Justice, horse claims, and claims divisions for examination.	Pension claims referred for evidence of service in war of 1812, and in State militia during the war of the rebellion.	Pension claims referred for evidence of services in the Quartermaster's Department in the Mexican and late war of the rebellion.	Miscellaneous inquiries, chiefly from the Court of Claims, relating to cases pending in that court.	Requests for certified transcripts from settlements, and officers' accounts on file in this office.	Requests for suit against disbursing officers and failing contractors.
Cases on hand July 1, 1890.....	153	40	37	.....	.....	2
Cases received during the fiscal year	720	1,977	595	800	66	8
Total number of cases.....	873	2,017	632	800	66	10
Cases disposed of during the year.....	601	1,357	557	650	66	10
Cases on hand July 1, 1891.....	272	660	75	150	.....	.....

Number of clerks engaged on this work during the year, 12.  
Amount realized from suits against delinquent officers during the year, \$3,404.28.

The tabulated statement of the work in the Pension and Bookkeeper's Divisions is referred to the following exhibits in the appendix:

- EXHIBIT A.—Report of the operations of the Pension Division for year ending June 30, 1891, showing the number of "Army pensions," "Arrears," "Special," and "Supplemental," and the amounts involved.
- EXHIBIT B.—Amount of arrears of Army pensions disbursed by pension agents during fiscal year.
- EXHIBIT C.—Report of Reimbursement Section.
- EXHIBIT D.—Comparative statement showing the nature of work and amount involved in Pension Division during fiscal years 1-89 and 1890, respectively.
- EXHIBIT E.—Comparative statement of accounts paid by pension agents during period from July 1, 1882, to June 30, 1891, and work of Third Auditor's Office in auditing such accounts for same period.
- EXHIBIT F.—Comparative statement showing disbursements by pension agents to pensioners and examining surgeons during the fiscal years 1886, 1887, 1888, 1889, 1890, and 1891, and entire expenses of the agencies during said years, including salaries, clerk hire, rent, fuel, lights, and contingent expenses, and the average cost for each \$1,000 disbursed.
- EXHIBIT G.—Consolidated statement of work on hand at date of consolidation of agencies, July 1, 1887, amount received and disposed of each fiscal year since that date, and amount remaining on hand at close of each fiscal year; also average number of clerks employed each year.
- EXHIBIT H.—Statement of amounts paid to each class of pensioners, etc., as shown by accounts-current of pension agents, during year ending June 30, 1891.
- EXHIBIT I.—Statement showing amounts advanced to and disbursed by pension agents during fiscal year ending June 30, 1891; also balances covered into the Treasury during the year, and balances remaining in hands of agents June 30, 1891.
- EXHIBIT J.—Consolidated report for year ending June 30, 1891.
- EXHIBIT K.—Report of Bookkeeper's Division.

STATEMENT CONCERNING THE FILES OF SETTLED ACCOUNTS IN THE OFFICE OF  
THE THIRD AUDITOR FOR THE YEAR ENDING JUNE 30, 1891.

NEW ACCOUNTS FILED.

Quartermaster, Subsistence, and Engineer settlements.....	2,190
Pension settlements .....	3,776
Miscellaneous Claims settlements .....	3,546
Property Returns settlements.....	6,585
	<hr/>
	16,097
Volumes Pension Abstracts bound during the year .....	425
Volumes Pension Abstracts bound previously.....	557
	<hr/>
Total now bound .....	982
On hand and unbound (estimated).....	750
Cubic feet of space filled with new matter .....	1,610
Lineal feet of shelving, 17 inches wide.....	1,135

The files are very much crowded, so much so that the floors have to be now utilized for the accommodation of the accumulating papers. By shelving several of the rooms on the Bureau floor this year's accounts have been partially accommodated. Electric lights have been put in, which lessens the danger from fire.

Respectfully,

W. H. HART,  
*Auditor.*

Hon. CHAS. FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

## PENSION DIVISION.

**Exhibit A.—REPORT OF THE OPERATIONS OF THE ARMY PENSION DIVISION, THIRD AUDITOR'S OFFICE, FOR THE FISCAL YEAR ENDING JUNE 30, 1891.**

Accounts of pension agents, and amounts involved, including supplemental settlements; also special settlements, accounts for lost checks, reclaimed checks, examining surgeon's fees, attorney's fees, etc., on hand July 1, 1890, received and audited during the fiscal year, and remaining on hand June 30, 1891.

	Army pensions.		Arrears.		Special.		Supplemental.		Total.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
On hand July 1, 1890.....	74	\$28,099,500.66	228	\$2,479.62					302	\$28,101,980.28
Received during the fiscal year.....	222	110,495,965.59	216	17,317.47	1,250	\$136,792.49	84	\$42,183.27	1,772	110,692,258.82
Total.....	296	138,595,466.25	444	19,797.09	1,250	136,792.49	84	42,183.27	2,074	138,794,239.10
Reported to Second Comptroller.....	195	94,357,988.97	310	11,382.69	1,250	136,792.49	84	42,183.27	1,839	94,548,347.42
Remaining on hand June 30, 1891.....	101	44,237,477.28	134	8,414.40					235	44,245,891.68
Total.....	296	138,595,466.25	444	19,797.09	1,250	136,792.49	84	42,183.27	2,074	138,794,239.10

Number of letters received during fiscal year 1891..... 6,347  
 Number of letters written during fiscal year 1891..... 9,701  
 Number of clerks employed during fiscal year 1891..... 47

**Exhibit B.—AMOUNT OF ARREARS OF ARMY PENSIONS DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1891, TOGETHER WITH AMOUNT EXPENDED FOR ADJUSTING QUARTERLY PAYMENTS UNDER ACT OF MARCH 3, 1891.**

Agency.	Agent.	Arrears of Army pensions.			Adjusting quarterly payments.	Total.
		Invalids.	Widows.	Total.		
Augusta, Me.....	John A. Clark.....	\$84.93	\$607.73	\$692.66		\$692.66
Boston, Mass.....	W. H. Osborne.....	562.07		562.07		562.07
Buffalo, N. Y.....	J. Schenkelberger.....	1,990.83		1,990.83		1,990.83
Chicago, Ill.....	Isaac Clements.....	212.13		212.13	\$1,399.20	1,611.33
Columbus, Ohio.....	J. G. Mitchell.....	1,138.00	552.80	1,688.80		1,688.80
Concord, N. H.....	W. H. D. Cochrane.....					
Do.....	Thos. P. Cheney.....	135.00		135.00		135.00
Des Moines, Iowa.....	S. A. Marine.....					
Detroit, Mich.....	E. H. Harvey.....	624.06		624.06		624.06
Indianapolis, Ind.....	N. Ensley.....	209.40	729.60	939.00		939.00
Knoxville, Tenn.....	Wm. Rule.....		550.67	550.67		550.67
Louisville, Ky.....	C. J. Walton.....		2,272.61	2,272.61	123.33	2,395.94
Milwaukee, Wis.....	L. E. Pond.....	137.44		137.44	432.00	569.44
New York City, N. Y.....	F. C. Loveland.....				265.00	265.00
Philadelphia, Penn.....	W. H. Schelmire.....	722.27		722.27		722.27
Pittsburg, Pa.....	W. H. Barclay.....	90.40		90.40		90.40
Do.....	H. H. Bengough.....	99.80	1,308.00	1,407.80	570.67	1,978.47
San Francisco, Cal.....	Jno. C. Currier.....					
Topeka, Kans.....	B. Kelly.....	179.13		179.13		179.13
Washington, D. C.....	S. L. Willson.....	24.67		24.67		24.67
Total.....		6,208.13	6,021.41	12,229.54	2,790.20	15,019.74



**Exhibit C.—REIMBURSEMENT SECTION.**

Number of claims on hand, July 1, 1890 .....	371
Number of claims received during fiscal year .....	2,681
	<hr/>
	3,052
Number of claims reported to Second Comptroller during fiscal year (amount involved, \$97,525.24) .....	2,533
	<hr/>
On hand, June 30, 1891 .....	519
<p>Thirty-four claims were referred to the Secret Service Division for investigation, and thirty-three have been returned with reports; the amount involved in settlement being \$39,058.98; the amount allowed, \$14,448.93, making a saving of \$24,610.05, at a cost of investigation of \$2,094.11.</p>	
Letters received .....	5,568
Letters written .....	6,014
Names indexed .....	10,528
Reimbursement vouchers examined .....	19,433
Blanks mailed applicants .....	4,985
Number of clerks employed .....	2

**Exhibit D.—COMPARATIVE STATEMENT SHOWING NATURE OF WORK AND AMOUNT INVOLVED IN PENSION DIVISION DURING FISCAL YEARS 1890 AND 1891, RESPECTIVELY.**

Class of work.	Fiscal year 1890.		Fiscal year 1891.		Increase during 1891.		Decrease during 1891.	
	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.	Number.	Amount involved.
<b>Pension Office notices recorded:</b>								
Originals	69,850		85,841		15,991			
Increases	62,575		69,220		6,645			
Reissues	12,443		10,140				2,303	
Restorations	1,943		2,077		134			
Arrears	403		217				186	
Transfers noted on rolls	2,198		2,386		188			
Changes noted on rolls	2,682		4,006		1,324			
Corrections noted on rolls	3,300		4,823		1,523			
Pension vouchers examined	1,873,680		1,832,156				41,524	
Payments entered on rolls	1,867,784		1,774,566				93,218	
Pages of abstract added	74,595		70,869				3,726	
Pages of miscellaneous copied	7,147		4,206				2,941	
Pages of miscellaneous compared	108		12,834		12,726			
Transcripts of payments prepared	1,541		1,114				427	
Pension checks noted on rolls	120		1,420		300			
Reimbursement settlements entered	1,196		2,413		1,217			
Reimbursement calls noted and answered	2,253		2,524		271			
Names and dates transcribed	66,650		311,173		244,523			
Vouchers withdrawn from files	6,258		12,648		6,390			
<b>Letters:</b>								
Received and registered	5,479		6,347		868			
Written	8,622		9,701		1,079			
Indexed	10,715		12,227		1,512			
Pension checks verified (and names of payees changed) before payment	1,211	\$51,625.97	2,167	\$102,182.91	956	\$50,556.94		
Certificates of deposit designated for listing—appropriation and personal credits	717	3,883,644.48	916	4,802,640.41	199	918,995.93		
Pension agents' accounts, current, examined and posted	1515		438				77	
Supplemental settlements of accounts of pension agents	67	50,673.45	84	42,183.27	17			\$8,490.18
Special accounts (claims), lost checks, surgeons' fees, attorneys' fees, etc., received and settled	432	20,785.75	1,250	136,792.49	818	116,006.74		
Pension agents' accounts stated and sent Second Comptroller	475	90,462,147.46	505	94,369,371.66	30	3,907,224.20		
<b>Total number of matters acted upon, and amounts involved</b>	<b>4,084,959</b>	<b>94,468,877.11</b>	<b>4,236,888</b>	<b>99,453,170.74</b>	<b>296,331</b>	<b>4,992,783.81</b>	<b>144,402</b>	<b>8,490.18</b>
<b>Deduct</b>			<b>4,084,959</b>	<b>94,468,877.11</b>	<b>144,402</b>	<b>8,490.18</b>		
<b>Net increase of work during fiscal year 1891</b>			<b>151,929</b>	<b>4,984,293.63</b>	<b>151,929</b>	<b>4,984,293.63</b>		

\* Amount involved 1891, \$110,513,283.06. † Amount involved 1890, \$102,111,243.06. Increase during 1891, \$8,402,040.00.

**Exhibit E.—COMPARATIVE STATEMENT OF ACCOUNTS OF PENSION AGENTS PAID DURING PERIOD FROM JULY 1, 1882, TO JUNE 30, 1891, AND  
WORK OF THIRD AUDITOR'S OFFICE IN AUDITING SUCH ACCOUNTS DURING THE SAME PERIOD.**

Period.	Paid by pension agents.		Audited.		Gain in Auditor's office over current work.		Falling off in Auditor's office below current work.		Average No. of clerks employed.	Average No. of vouchers passed per clerk
	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.	No. of vouchers.	Amount involved.		
<b>Fiscal year—</b>										
1883.....	1,143,612	\$59,986,313.39	971,872	\$41,570,820.66	.....	.....	171,740	\$18,415,492.73	22	44,176
1884.....	1,226,119	57,398,826.42	1,154,811	49,416,820.05	.....	.....	71,308	7,982,006.37	26	40,569
1885.....	1,284,367	64,873,400.38	1,620,850	95,003,088.46	336,483	\$30,129,688.08	.....	.....	33	49,116
1886.....	1,375,959	63,766,467.60	1,912,294	96,729,477.15	536,335	32,963,009.55	.....	.....	30	63,743
1887.....	1,502,749	73,688,318.87	1,461,971	73,233,412.58	.....	.....	40,778	454,908.29	21	69,617
1888.....	1,703,869	78,679,368.14	1,666,832	78,204,002.60	.....	.....	37,037	475,365.54	18	95,379
1889.....	1,857,713	87,656,786.42	1,712,830	80,887,063.60	.....	.....	144,883	6,769,722.82	20	85,641
1890.....	2,052,393	104,874,839.64	1,873,680	90,462,147.46	.....	.....	178,713	14,412,692.18	23	81,464
1891.....	2,351,545	116,621,669.69	1,832,156	94,369,371.46	.....	.....	549,389	22,252,298.23	22	85,167
<b>Total.....</b>	<b>14,528,326</b>	<b>707,545,990.55</b>	<b>14,207,296</b>	<b>699,876,204.02</b>	<b>872,818</b>	<b>63,092,697.63</b>	<b>1,193,848</b>	<b>70,762,484.16</b>	.....	.....
<b>Deduct.....</b>	<b>14,207,296</b>	<b>699,876,204.02</b>	.....	.....	.....	.....	<b>872,818</b>	<b>63,092,697.63</b>	.....	.....
<b>Net falling off.....</b>	<b>321,030</b>	<b>7,669,786.53</b>	.....	.....	.....	.....	<b>321,030</b>	<b>7,669,786.53</b>	.....	.....

THIRD AUDITOR.

**Exhibit F.—COMPARATIVE STATEMENT SHOWING DISBURSEMENTS BY PENSION AGENTS TO PENSIONERS AND EXAMINING SURGEONS DURING FISCAL YEARS 1887, 1888, 1889, 1890, AND 1891, AND ENTIRE EXPENSES OF THE AGENCIES DURING SAID YEARS, INCLUDING SALARIES, CLERK HIRE, RENT, FUEL, LIGHTS, AND CONTINGENT EXPENSES, AND THE AVERAGE COST FOR EACH \$1,000 DISBURSED.**

Agency.	1887.			1888.			1889.			1890.			1891.		
	Disburse- ments.	Ex- penses.	Cost for each \$1,000 disbursed.	Disburse- ments.	Ex- penses.	Cost for each \$1,000 disbursed.	Disburse- ments.	Ex- penses.	Cost for each \$1,000 disbursed.	Disburse- ments.	Ex- penses.	Cost for each \$1,000 disbursed.	Disburse- ments.	Ex- penses.	Cost for each \$1,000 disbursed.
Augusta, Me.....	\$2,238,329.02	\$3,421.94	\$3.76	\$2,307,658.05	\$8,598.17	\$3.72	\$2,509,774.06	\$8,898.59	\$3.54	\$2,667,948.26	\$9,961.73	\$3.73	\$2,811,525.18	\$9,884.24	\$3.52
Boston, Mass.....	3,927,356.81	14,365.08	3.62	4,015,599.39	15,285.50	3.80	4,680,210.86	15,442.09	3.30	5,514,271.14	15,035.77	2.73	5,846,635.65	19,056.32	3.26
Buffalo, N. Y.*.....	4,687,573.09	14,503.75	3.09	4,584,383.40	14,885.32	3.25	4,934,343.45	15,432.38	3.12	5,751,005.00	15,328.92	2.67	6,421,969.35	18,419.78	2.87
Chicago, Ill.....	6,240,484.47	18,837.10	3.02	6,736,781.67	20,847.45	3.09	7,165,562.55	21,200.00	2.96	8,640,294.80	21,698.80	2.51	8,968,202.47	30,750.75	3.43
Columbus, Ohio.....	7,596,773.36	21,406.58	2.82	8,328,953.32	21,698.36	2.61	9,516,330.51	22,349.55	2.35	11,213,645.08	26,177.28	2.33	13,031,400.08	33,487.04	2.57
Concord, N. H.....	2,441,808.81	9,804.40	4.02	2,380,633.14	10,219.71	4.25	2,657,348.82	10,742.60	4.04	2,885,995.19	9,624.64	3.03	2,927,188.30	10,739.67	3.67
Des Moines, Iowa.....	4,523,163.02	12,690.32	2.81	4,794,840.12	13,198.16	2.75	4,963,817.55	14,619.54	2.93	6,323,894.87	15,430.38	2.43	6,868,819.55	18,932.30	2.76
Detroit, Mich.....	3,804,836.85	12,845.51	3.37	4,129,335.84	12,996.02	3.15	4,488,961.02	13,664.10	3.04	5,480,938.93	16,587.10	3.03	6,126,498.87	19,009.14	3.10
Indianapolis, Ind.....	6,385,530.26	19,050.01	2.98	7,016,535.19	20,322.57	2.89	8,432,758.75	23,650.00	2.80	9,940,531.49	25,510.98	2.57	10,597,737.19	34,401.72	3.25
Knoxville, Tenn.....	4,149,985.09	11,760.79	2.81	3,888,537.64	13,441.03	3.46	4,057,216.81	12,972.93	3.20	4,730,845.77	12,757.64	2.70	5,465,015.53	17,181.29	3.14
Louisville, Ky.....	2,418,481.94	7,960.00	3.29	2,538,716.19	8,348.21	3.29	2,832,697.87	9,037.30	3.19	3,543,040.45	9,526.95	2.70	4,016,868.45	10,843.01	2.70
Milwaukee, Wis.....	3,985,690.63	13,522.04	3.39	4,251,136.31	13,767.55	3.24	4,569,938.07	14,059.94	3.08	5,795,594.68	15,883.61	2.74	5,946,970.58	21,349.06	3.44
New York, N. Y.....	3,270,216.28	18,244.85	5.55	3,575,256.42	17,933.19	5.02	4,070,741.83	17,987.86	4.17	4,793,712.27	21,856.39	4.56	5,249,547.37	30,130.06	5.74
Philadelphia, Pa.....	3,813,519.35	13,157.10	3.45	4,158,617.80	14,138.56	3.40	4,435,153.44	15,649.50	3.53	5,102,160.39	15,075.09	2.95	5,688,770.45	22,916.75	4.03
Pittsburg, Pa.....	3,675,097.55	13,180.74	3.59	3,768,290.66	15,690.04	4.16	4,033,812.89	16,326.75	4.05	4,615,123.50	15,681.76	3.40	5,087,267.76	22,520.46	4.42
San Francisco, Cal.....	639,227.62	7,703.50	12.05	1,028,547.56	8,042.02	7.82	1,218,484.81	8,803.00	7.22	1,434,430.53	7,663.72	5.34	1,517,075.60	10,259.45	6.76
Topeka, Kans.....	5,850,951.76	13,814.19	2.36	6,539,847.56	16,079.80	2.46	7,233,466.95	17,090.17	2.36	9,448,622.80	18,977.40	2.01	10,709,406.31	23,303.59	2.18
Washington, D. C.....	3,791,012.54	17,012.52	4.49	4,372,583.99	17,617.21	4.03	5,577,263.98	20,976.40	3.76	6,760,086.14	19,919.19	2.94	8,960,410.95	27,175.51	3.02
<b>Total.....</b>	<b>73,440,038.45</b>	<b>248,280.42</b>	<b>3.38</b>	<b>78,416,258.27</b>	<b>263,109.87</b>	<b>3.35</b>	<b>87,277,864.22</b>	<b>278,902.20</b>	<b>3.20</b>	<b>104,582,142.29</b>	<b>292,697.35</b>	<b>2.80</b>	<b>116,241,309.55</b>	<b>380,360.14</b>	<b>3.27</b>

\* Formerly Syracuse.

**Exhibit G.—CONSOLIDATED STATEMENT OF WORK ON HAND AT DATE OF CONSOLIDATION OF AGENCIES, JULY 1, 1877; AMOUNT RECEIVED AND DISPOSED OF EACH FISCAL YEAR SINCE THAT DATE, AND AMOUNT REMAINING ON HAND AT CLOSE OF EACH FISCAL YEAR; ALSO NUMBER OF CLERKS EMPLOYED EACH FISCAL YEAR.**

Period.	Pension Office notices.			Pension vouchers.				Accounts for settlement.						Average number of clerks employed.
	Received.	Recorded.	On hand.	Paid by agents.	Received.	Examined.	On hand.	Received.		Reported to Comptroller.		Remaining on hand.		
								No.	Amount.	No.	Amount.	No.	Amount.	
On hand July 1, 1877.....	4,040	.....	4,040	.....	243,692	.....	243,692	291	\$2,857,304.71	.....	.....	291	\$2,857,304.71	.....
Fiscal year—														
1878.....	29,949	26,099	7,890	874,369	873,846	867,157	250,381	538	33,194,149.18	715	\$24,133,591.52	114	11,917,862.37	36
1879.....	41,794	36,335	13,349	836,734	835,547	968,191	117,737	256	26,123,111.64	281	25,765,870.58	89	12,275,103.43	37
1880.....	72,126	42,813	42,662	957,548	935,239	832,890	220,086	547	61,010,132.95	277	31,169,748.01	359	42,115,488.37	35
1881.....	38,434	67,142	13,954	979,811	975,911	759,773	436,224	449	50,191,885.62	555	54,973,659.39	253	37,808,670.52	36
1882.....	50,064	57,730	6,288	1,037,467	1,035,120	828,175	643,169	455	50,666,841.54	416	37,528,064.66	292	50,472,491.48	39
1883.....	60,018	18,686	47,620	1,143,612	1,123,706	971,872	794,997	1,796	55,131,872.60	1,773	41,665,163.29	315	63,939,200.79	49
1884.....	57,423	87,276	17,767	1,226,119	1,200,649	1,154,811	840,835	1,868	57,671,129.86	1,819	49,521,153.00	364	72,089,177.65	54
1885.....	70,610	81,188	7,189	1,284,367	1,353,480	1,620,850	573,465	1,862	68,204,445.43	1,874	95,106,144.35	352	45,247,478.73	52
1886.....	75,542	79,221	3,510	1,375,969	1,370,933	1,912,294	32,104	1,149	63,989,848.97	1,412	96,783,160.28	89	12,454,207.42	41
1887.....	101,363	91,710	13,163	1,502,749	1,475,809	1,461,971	45,942	681	71,817,061.56	638	73,360,997.33	132	10,910,271.65	33
1888.....	111,430	121,927	2,666	1,703,869	1,651,691	1,666,832	30,801	1,021	76,888,288.47	1,015	78,328,226.46	138	9,470,333.66	33
1889.....	144,575	122,510	24,731	1,857,713	1,843,711	1,712,830	161,682	1,140	87,993,096.95	1,016	81,010,545.93	262	16,452,884.68	35
1890.....	144,690	147,214	22,207	2,052,393	1,994,300	1,873,680	282,302	1,014	102,182,702.26	974	90,533,606.66	302	28,101,980.28	39
1891.....	226,156	167,095	81,268	2,381,545	2,259,441	1,832,156	709,587	1,772	110,692,258.82	1,839	94,548,347.42	235	44,245,891.68	47
Total.....	1,228,214	1,146,946	.....	19,208,255	19,173,069	18,463,482	.....	14,839	918,674,170.56	14,604	874,428,278.88	.....	.....	.....
Deduct amount disposed of.....	1,146,946	.....	.....	.....	18,463,482	.....	.....	14,604	874,428,278.88	.....	.....	.....	.....	.....
On hand June 30, 1891.....	81,268	.....	.....	.....	709,587	.....	.....	235	44,245,891.68	.....	.....	.....	.....	.....

THIRD AUDITOR.



Exhibit H.—STATEMENT OF AMOUNTS PAID TO EACH CLASS OF PENSIONERS, ETC., AS SHOWN BY ACCOUNTS-CURRENT OF PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1891.

Agency.	Agent.	Army pensions.										Fees of examining surgeons.		Expenses of agencies.						Total.				
		General laws.				Act of June 27, 1890.					War of 1812.		Mexican war.		1890.	1891.	Salaries.	Clerk hire.	Rent.		Fuel.	Lights.	Contingent expenses.	
		Invalids.	Widows.	Minors.	Dependent relatives.	Invalids.	Widows.	Minors.	Dependent relatives.	Helpless children.	Survivors.	Widows.	Survivors.	Widows.										
Augusta, Mo .....	John A. Clark .....	\$1,913,101.78	\$443,712.04	\$32,745.00	\$267,884.62	\$60,771.10	\$10,222.26	\$102.00	\$3,656.40	.....	\$2,017.33	\$67,530.13	\$6,190.40	\$2,899.46	.....	.....	\$4,000.00	\$5,105.00	\$224.17	\$45.05	\$9.60	.....	\$500.42	\$2,820,716.76
Boston, Mass .....	William H. Osborne .....	3,305,465.89	1,642,968.67	86,922.12	390,847.35	246,624.19	64,912.48	219.80	7,808.80	.....	1,127.73	68,452.53	20,798.70	9,925.32	.....	.....	4,000.00	14,731.01	.....	.....	.....	.....	321.38	5,865,129.90
Buffalo, N. Y .....	J. Schenkelberger .....	4,123,970.39	1,263,981.15	77,647.81	523,505.29	334,226.32	38,760.40	208.27	11,465.60	.....	2,839.20	79,070.27	16,153.19	6,160.54	.....	.....	4,000.00	14,015.98	.....	.....	.....	.....	403.60	6,438,398.30
Chicago, Ill .....	Isaac Clements .....	6,081,381.20	1,545,634.28	270,985.85	396,507.25	408,370.33	54,553.51	1,018.06	8,163.20	.....	888.00	41,671.47	107,029.00	51,786.10	.....	.....	4,000.00	24,459.54	.....	.....	.....	.....	892.01	8,897,341.89
Columbus, Ohio .....	John G. Mitchell .....	8,522,773.82	2,419,416.91	224,732.35	619,965.23	944,362.38	104,422.06	855.67	15,076.40	.....	1,492.27	91,496.76	38,697.62	26,421.31	.....	.....	4,000.00	27,896.10	.....	.....	.....	.....	1,500.94	13,063,198.32
Concord, N. H. ....	W. H. D. Cochrane .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	144.44	.....	.....	.....	.....	.....	.....	144.44
Do .....	Thomas P. Cheney .....	2,031,846.07	483,849.00	21,238.77	245,221.42	88,382.50	9,698.01	106.00	3,812.80	.....	821.33	33,241.60	6,567.20	2,268.00	.....	.....	3,853.55	6,533.29	.....	.....	.....	.....	206.89	2,937,618.53
Des Moines, Iowa ..	S. A. Marine .....	5,140,568.60	758,052.02	99,929.85	249,380.82	470,207.78	34,426.14	537.40	9,172.60	.....	873.87	24,155.34	61,245.82	20,269.31	.....	.....	4,000.00	14,154.34	.....	.....	.....	.....	777.96	6,887,751.85
Detroit, Mich .....	E. H. Harvey .....	4,534,904.07	730,449.61	87,559.42	313,583.15	363,316.20	26,420.03	443.67	6,445.20	.....	994.66	28,814.80	23,934.94	9,009.06	.....	.....	4,000.00	12,035.50	1,985.00	.....	7.60	.....	981.04	6,144,883.95
Indianapolis, Ind ..	N. Kusley .....	7,582,258.71	1,672,861.19	303,957.04	402,208.08	371,868.67	45,577.65	505.34	9,140.80	.....	851.33	42,284.27	72,237.36	32,962.66	.....	.....	4,000.00	26,257.37	2,062.50	.....	220.80	.....	1,861.05	10,631,199.82
Knoxville, Tenn .....	William Rule .....	2,632,837.60	1,014,854.62	207,321.81	249,657.81	414,737.65	36,818.70	127.20	4,906.00	.....	2,893.59	199,216.69	450,583.08	250,477.11	.....	.....	4,000.00	12,760.21	.....	.....	.....	.....	421.08	5,481,646.15
Louisville, Ky .....	C. J. Walton .....	2,356,837.50	751,511.38	134,208.09	267,639.76	309,444.06	25,809.01	309.20	5,725.20	.....	2,144.00	43,946.34	78,356.38	38,664.92	.....	.....	4,000.00	6,440.51	.....	.....	.....	.....	279.17	4,025,315.52
Milwaukee, Wis .....	L. E. Pond .....	4,479,101.21	768,753.11	73,608.77	241,068.48	254,026.85	21,328.12	769.67	4,615.20	.....	528.00	14,940.00	36,926.39	11,169.34	.....	.....	4,000.00	13,871.75	2,218.00	.....	.....	.....	817.31	5,967,750.20
New York City, N. Y ..	F. C. Loveland .....	2,087,177.06	1,370,643.67	66,884.14	342,371.12	275,680.30	65,574.93	273.53	7,731.20	.....	1,344.00	54,926.54	48,531.31	28,409.57	.....	.....	4,000.00	17,340.06	6,500.00	.....	.....	.....	2,025.00	5,279,412.43
Philadelphia, Pa .....	W. H. Shelmire .....	3,336,647.99	1,197,686.03	56,779.11	399,713.34	480,772.26	92,714.53	240.40	6,603.20	.....	189.60	42,627.35	40,094.11	23,980.27	.....	.....	4,000.00	17,905.84	.....	.....	.....	.....	1,010.91	5,710,964.93
Pittsburg, Pa .....	W. H. Barclay .....	1,035,498.97	258,418.81	24,819.86	116,503.26	.....	.....	.....	.....	.....	162.00	7,416.00	5,515.73	2,689.07	.....	.....	1,511.10	4,329.98	666.67	.....	.....	.....	197.36	1,457,728.81
Do .....	H. H. Bengough .....	2,335,059.73	470,597.89	18,612.34	239,979.55	474,650.76	45,935.59	.....	5,095.20	.....	486.00	29,700.00	16,159.47	7,469.33	.....	.....	2,488.90	10,023.25	1,333.33	.....	.....	.....	1,399.20	3,649,990.54
San Francisco, Cal ..	John C. Currier .....	929,260.66	184,615.15	26,300.56	21,002.26	74,030.80	5,070.90	108.00	1,225.20	.....	326.40	9,420.67	220,541.13	44,273.87	.....	.....	4,000.00	4,170.61	1,222.66	.....	.....	.....	866.18	1,527,335.05
Topeka, Kans .....	B. Kelly .....	7,068,950.03	1,567,818.27	288,974.68	317,538.08	1,045,241.63	86,204.73	1,538.54	12,079.20	\$73.87	1,063.33	44,160.67	199,626.11	75,935.04	.....	.....	4,000.00	18,405.46	.....	.....	.....	.....	898.13	10,732,530.77
Washington, D. C .....	S. L. Willson .....	4,751,550.90	993,591.13	80,996.00	293,468.18	845,213.04	66,122.13	924.80	6,282.40	.....	1,460.00	126,162.98	152,926.72	50,544.24	\$442,316.03	\$1,148,917.73	4,000.00	20,280.94	1,220.00	107.70	47.77	.....	1,519.10	8,987,561.79
Total .....	.....	75,149,191.68	19,479,324.52	2,244,226.57	5,940,069.05	7,471,926.82	835,461.27	8,287.55	120,006.60	73.87	22,504.64	1,040,284.41	1,622,114.75	695,314.52	442,346.03	1,148,917.73	71,999.99	270,720.67	17,432.33	152.75	283.77	.....	16,978.43	116,606,619.95

Exhibit I.—STATEMENT SHOWING AMOUNTS ADVANCED TO AND DISBURSED BY PENSION AGENTS DURING FISCAL YEAR ENDING JUNE 30, 1891; ALSO, BALANCES COVERED INTO THE TREASURY DURING THE YEAR, AND BALANCES REMAINING IN HANDS OF AGENTS JUNE 30, 1891.

Agency.	Agent.	Advances, recoveries, etc.										Disbursements.										Balances covered into the Treasury during the year.										Balances in hands of agents June 30, 1891.										Total disbursements and balances.	Total number of vouchers paid.
		Army pensions.	Surgeons, 1890.	Surgeons, 1891.	Salaries.	Clerk hire.	Rent.	Fuel.	Lights.	Contingent expenses.	Total.	Army pensions.	Surgeons, 1890.	Surgeons, 1891.	Salaries.	Clerk hire.	Rent.	Fuel.	Lights.	Contingent expenses.	Total.	Army pensions.	Surgeons, 1890.	Surgeons, 1891.	Salaries.	Clerk hire.	Rent.	Fuel.	Lights.	Contingent expenses.	Total.	Army pensions.	Surgeons, 1890.	Surgeons, 1891.	Salaries.	Clerk hire.	Rent.	Fuel.	Lights.	Contingent expenses.	Total.		
Augusta, Me	John A. Clark	\$3,330,000.00			\$4,000.00	\$6,203.09	\$285.00	\$50.00	\$50.00	\$950.00	\$3,341,538.09	\$2,810,832.52			\$4,000.00	\$5,105.00	\$224.17	\$45.05	\$9.60	\$500.42	\$2,820,716.76	\$373,366.00				\$43.67	\$60.83	\$4.95	\$40.40	\$415.19	\$373,931.04	\$146,801.48				\$1,054.42			\$34.39	\$146,890.29	\$3,341,538.09	\$61,397	
Boston, Mass	W. H. Osborne	6,250,000.00			4,000.00	16,151.58				875.00	6,271,026.58	5,846,073.58			4,000.00	14,734.94				321.38	5,865,129.90	147,185.07								320.80	147,505.87	256,741.35				1,416.64		232.82	258,390.81	6,271,026.58	122,221		
Buffalo, N. Y.	J. Schenkelberger	6,025,000.00			4,000.00	14,352.03				850.00	6,041,202.03	6,419,978.52			4,000.00	14,015.98				403.80	6,438,398.30	155,091.97				96.68				396.05	155,584.70	349,929.51				239.37		50.15	350,219.03	6,944,202.03	133,503		
Chicago, Ill.	Isaac Clements	9,550,000.00			4,000.00	24,468.47				1,000.00	9,579,468.47	8,967,990.34			4,000.00	24,459.54				892.01	8,997,341.89	201,661.95				8.93				107.99	201,778.87	380,347.71							380,347.71	9,579,468.47	187,102		
Columbus, Ohio.	John G. Mitchell	14,100,000.00			4,000.00	28,730.52				1,600.00	14,134,330.52	13,029,711.28			4,000.00	27,896.10				1,590.94	13,063,198.32	210,473.47				33.67				9.06	210,516.20	859,895.39				800.75			860,696.14	14,134,410.66	267,236		
Do.	do	*80.14									80.14																																
Concord, N. H.	W. H. D. Cochrane				*144.44						144.44				144.44						144.44																				144.44		
Do.	Thos. P. Cheney	3,150,000.00			4,000.00	7,115.33				500.00	3,161,015.33	2,927,053.30			3,855.55	6,533.29				206.39	2,937,648.53									222,946.70			\$144.45	582.04			203.01	223,966.80	3,161,615.33	64,231			
Des Moines, Iowa	S. A. Marine	7,400,000.00			4,000.00	14,398.99				1,045.00	7,419,443.99	6,868,819.55			4,000.00	14,154.34				777.96	6,887,751.85	192,042.36				20.08				267.04	192,329.48	339,138.09				224.57			339,362.66	7,419,443.99	146,304		
Detroit, Mich.	E. H. Harvey	6,450,000.00			4,000.00	13,702.59	1,955.00		7.60	1,000.00	6,470,695.19	6,125,874.81			4,000.00	12,035.50	1,985.00		7.60	981.04	6,144,883.95	61,834.85				92.33					61,927.18	262,347.28				1,574.76	18.96	263,941.00	6,470,752.13	125,116			
Do.	do	*56.94									56.94																																
Indianapolis, Ind.	N. Ensley	11,350,000.00			4,000.00	23,593.07	2,104.17		250.00	2,000.00	11,387,047.24	10,596,798.10			4,000.00	26,257.37	2,062.50		220.80	1,861.05	10,631,190.82	421,288.57				731.25	41.67		2.86	50.22	422,114.67	332,962.10				2,004.45		\$26.34	88.73	335,681.62	11,388,996.01	221,609	
Do.	do	*1,048.77									1,048.77																																
Knoxville, Tenn.	William Rule	6,025,000.00			4,000.00	14,062.70				1,000.00	6,044,062.70	5,461,464.86			4,000.00	12,760.21				421.08	5,481,646.15	396,713.68				213.61				455.22	397,382.51	163,821.46				1,088.88	123.70	165,034.04	6,044,062.70	110,099			
Louisville, Ky.	C. J. Walton	4,000,000.00			4,000.00	7,498.45				800.00	4,612,298.45	4,014,595.81			4,000.00	6,440.51				279.17	4,025,315.52	213,101.33				44.49				404.81	213,550.63	372,302.83				1,013.45	116.02	373,432.30	4,612,298.45	76,924			
Milwaukee, Wis.	L. E. Pond	6,450,000.00			4,000.00	14,143.21	2,218.00			1,125.00	6,471,486.21	5,946,833.14			4,000.00	13,871.75	2,218.00			827.31	5,967,750.20	112,693.92				40.25				224.00	112,958.17	390,514.94				231.21	73.69	390,819.81	6,471,528.21	125,519			
Do.	do	*42.00									42.00																																
New York City, N. Y.	F. C. Loveland	5,850,000.00			4,000.00	17,396.06	6,500.00			2,025.00	5,879,921.06	5,249,547.37			4,000.00	17,340.06	6,500.00			2,025.00	5,279,412.43	250,025.10				56.00					250,051.10	350,427.53							350,427.53	5,879,921.06	104,818		
Philadelphia, Pa.	W. H. Shelnire	6,000,000.00			4,000.00	17,991.12				1,075.00	6,022,066.12	5,688,048.18			4,000.00	17,905.84				1,010.91	5,710,064.93	174,603.97				83.77				9.24	176,696.98	135,347.85				1.51	54.85	135,404.21	6,023,066.12	122,644			
Pittsburg, Pa.	W. H. Barclay	1,550,000.00			1,133.33	4,500.00	666.67			500.00	1,557,000.00	1,451,023.70			1,511.10	4,329.98	666.67			197.36	1,457,728.81	98,087.30				170.02				302.64	98,559.96	922.00							922.00	1,557,210.77	25,546		
Do.	do	*33.00				*177.77					210.77																																
Do.	H. H. Bengough	4,000,000.00			3,323.34	12,086.91	1,833.33			1,400.00	4,018,653.58	3,634,745.86			2,488.90	10,023.25	1,333.33			1,399.20	3,649,990.54	226,622.83				\$544.44	2,063.66	500.00		.80	230,031.73	138,813.24							138,813.24	4,018,835.51	85,137		
Do.	do	*181.93									181.93																																
San Francisco, Cal.	John C. Currier	1,800,000.00			4,000.00	4,170.61	1,272.00			1,095.00	1,810,537.61	1,517,075.60			4,000.00	4,170.61	1,222.66			866.18	1,527,335.05	73,306.40					49.34			34.67	73,390.61	209,618.00					153.95	209,811.95	1,810,537.61	33,771			
Topeka, Kans.	B. Kelly	11,250,000.00			4,000.00	22,890.90				1,100.00	11,277,990.90	10,709,227.18			4,000.00	18,405.46				898.13	10,732,530.77	514,443.68				1,038.40				200.88	515,682.96	26,329.14				3,447.04	.99	29,777.17	11,277,990.90	219,934			
Washington, D. C.	S. L. Willson	8,150,000.00	\$142,865.45	\$1,150,000.00	4,000.00	20,390.73	1,220.00	150.00	100.00	1,550.00	8,770,276.18	7,369,092.52	\$142,346.01	\$1,148,947.73	4,000.00	20,280.94	1,220.00	107.70	47.77	1,519.10	8,987,561.79	385,014.95	\$519.42	\$4.23		109.79			19.24	30.90	385,698.53	395,892.53		\$1,048.04			\$42.30	32.99		397,015.86	9,770,276.18	157,434	
Total		124,181,442.78	442,865.45	1,150,000.00	72,988.88	289,846.36	18,084.17	200.00	407.60	21,490.00	126,177,925.24	114,637,786.25	442,346.03	1,148,947.73	71,999.99	270,720.67	17,432.33	152.75	285.77	16,978.43	116,606,649.95	4,209,557.40	519.42	4.23	844.44	4,846.60	651.84	4.05	65.50	3,229.71	4,219,721.09	5,334,099.13		1,048.04	144.45	14,279.09		42.30	59.33	1,281.46	5,350,954.20	126,177,925.24	2,381,545

\* Recovered by agents and deposited to their official credit.

+ Advanced by agents



Exhibit J.—CONSOLIDATED REPORT FOR THE FISCAL YEAR ENDING JUNE 30, 1891, THIRD AUDITORS OFFICE, PENSION DIVISION.

Month.	Letters.			Pension Office notices recorded.								Vouchers examined.	Payments entered.	Pages abstract added.	Pages miscellaneous copied.	Pages miscellaneous compared.	Transcripts of payments prepared.	Pension checks noted on roll.	Reimbursement settlements entered.	Reimbursement calls noted and answered.	Names, dates, etc., transcribed.	Vouchers withdrawn from files.	Checks verified.		Monthly accounts.		Received.				Arrears of pension.		Monthly accounts.		Reported.				Arrears of pension.	
	Received.	Written.	Indexed.	Originals.	Increases.	Restorations.	Reissues.	Transfers.	Changes.	Corrections.	Arrears.												Number.	Amount.	Received.	Amount.	Supplemental.		Special.		Received.	Amount.	Reported.	Amount.	Supplemental.		Special.		Reported.	Amount.
																											Received.	Amount.	Received.	Amount.					Reported.	Amount.	Reported.	Amount.		
July, 1890.....	442	742	139	5,497	4,660	143	858	94	363	257	43	160,126	150,158	6,307	458	2,966	124	32	.....	212	11,099	284	165	\$9,224.31	10	\$10,804,049.32	14	\$6,388.56	50	\$1,830.73	10	\$2,729.15	12	\$5,589,375.35	14	\$6,388.56	50	\$1,830.73	102	\$326.27
August, 1890.....	854	1,003	970	3,707	5,211	101	551	.....	11	164	10	154,971	165,169	5,958	185	300	92	.....	274	.....	16,431	123	219	7,860.64	8	8,426,121.09	.....	53	1,073.30	8	1,378.11	10	9,986,803.60	.....	53	1,073.30	.....	.....		
September, 1890.....	570	695	1,251	5,379	4,549	172	551	.....	313	110	21	158,561	139,583	5,983	324	356	175	28	223	222	25,178	458	131	4,915.01	36	7,903,288.69	4	781.00	30	822.00	33	1,947.13	13	5,185,816.51	4	781.00	30	822.00	59	4,150.32
October, 1890.....	640	978	1,055	6,993	4,714	234	1,060	489	215	20	.....	135,306	150,661	5,559	831	2,700	170	30	78	215	25,671	1,501	315	12,361.65	13	11,462,908.14	.....	94	11,596.37	12	2,740.01	11	8,083,529.80	.....	94	11,596.37	.....	.....		
November, 1890.....	536	715	778	4,259	7,074	163	952	324	355	900	.....	112,816	108,558	4,392	424	764	120	.....	178	261	21,852	720	176	9,166.80	20	10,011,800.99	1	3,963.62	141	20,018.87	20	167.33	14	6,130,940.81	1	3,963.62	141	20,018.87	.....	.....
December, 1890.....	457	647	1,671	5,707	9,569	200	1,233	219	323	883	17	143,094	118,540	5,481	317	1,185	77	44	224	241	18,504	692	206	12,023.85	9	4,009,104.21	6	7,988.80	182	45,192.98	8	577.57	17	6,523,533.61	6	7,988.80	182	45,192.98	.....	.....
January, 1891.....	497	783	1,560	8,004	12,589	213	1,391	184	406	596	10	167,099	151,335	6,439	349	305	49	40	243	216	19,593	789	227	19,432.07	18	3,110,951.53	35	688.00	336	39,381.20	18	736.07	14	8,472,685.52	35	688.00	336	39,381.20	.....	.....
February, 1891.....	383	711	818	5,108	3,628	64	470	314	299	652	1	117,875	132,110	4,853	313	491	.....	81	196	265	25,708	879	124	5,156.54	30	21,848,859.85	2	2,619.68	34	6,856.76	30	3,065.33	12	5,539,773.41	2	2,619.68	34	6,856.76	.....	.....
March, 1891.....	517	848	1,119	11,770	6,440	239	976	158	424	138	29	162,879	146,215	6,643	407	848	126	48	213	308	34,595	2,440	130	4,640.45	22	3,948,520.86	2	4,787.80	66	2,019.80	21	742.46	23	9,253,873.41	2	4,787.80	66	2,019.80	.....	.....
April, 1891.....	486	921	1,163	6,502	1,776	106	521	269	389	221	2	135,041	165,155	4,998	241	999	30	72	365	329	45,849	2,291	201	8,224.96	12	11,698,212.25	.....	152	6,436.48	12	1,371.25	17	7,676,490.05	.....	152	6,436.48	130	6,547.25		
May, 1891.....	496	872	641	13,343	5,589	285	1,148	77	358	528	1	184,160	165,451	6,610	117	180	83	27	141	255	30,946	2,246	162	5,181.17	9	10,226,968.79	19	14,712.95	10	111.00	9	84.93	12	6,455,837.54	19	14,712.95	10	111.00	19	358.85
June, 1891.....	469	786	1,063	9,163	3,421	158	429	258	550	344	83	200,228	181,636	7,646	240	1,670	68	18	278	.....	35,747	225	111	3,995.46	35	7,045,179.87	1	252.86	102	1,453.60	35	1,778.13	31	15,450,329.86	1	252.86	102	1,453.60	.....	.....
Total.....	6,347	9,701	12,227	85,441	69,220	2,077	10,140	2,386	4,006	4,823	217	1,832,156	1,774,566	70,869	4,206	12,854	1,114	420	2,413	2,524	311,173	12,648	2,167	102,182.91	222	110,493,965.59	84	42,183.27	1,250	136,792.49	216	17,317.47	195	94,357,988.97	84	42,183.27	1,250	136,792.49	310	11,382.69

Exhibit K.—STATEMENT SHOWING THE FINANCIAL OPERATIONS OF THE OFFICE DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

	Period.	Advances to officers and agents during the fiscal year.	Claims paid during the fiscal year.	Transfer not involv- ing ex- penditures of money from the Treasury.	Total.	Repayments and transfers to this office. (Number of credit regula- tions, 1,389.)	Carried to surplus fund by warrants of the Secretary of the Treasury June 30, 1891.	Indefinite, relief, and trans- fer for accounts closed by war- rants of the Secretary of the Treasury June 30, 1891.	Balance available June 30, 1891.
The number of requisitions drawn by the Secretaries of War and Interior on the Secretary of the Treasury is 6,844, amounting to \$154,416,357.07 and paid in the manner set forth out of the following appropriations, viz:									
Regular supplies, Quartermaster's Department.	Certified claims.		\$2,056.73	\$8.63	\$2,065.36	\$23.33		\$683.03	
Do	1868 and prior years, transfer account.			575.02	575.02	\$1,030.19	1,411.37		
Do	1868 and prior years			1,850.54	1,850.54	20,821.03	114,736.25		
Do	1869	\$10,297.70	11.00	1,240.09	23,663.01	65,759.70			\$94,970.60
Do	1870	2,435,031.81	3,581.12	1,272.90	2,049,488.83	110,784.98			242,042.40
Incidental expenses, Quartermaster's Department.	Certified claims.		2,004.10	6,194.65	8,198.75				
Do	1868 and prior years, transfer account.			1,814.83	1,814.83	74,776.48	270.28		
Do	1868 and prior years			157.17	320.05	28.78	270.28		
Do	1869	11,082.65	166.80	6,294.30	18,543.34	18,543.34	82.75		21,870.00
Do	1870	667,093.14	151.12	451.83	667,696.09	187.14			16,893.20
Barracks and quarters.	Certified claims.		28,750.16		28,750.16			128.00	
Do	1868 and prior years			3.25	14	61.70	61.70		
Do	1869	1,103.00		513.90	103.65	1,779.65	8,414.57		10,463.44
Do	1870	697,895.78			697,895.78	918.20			28,032.51
Army transportation.	Certified claims.		160,318.50	92.01	160,410.51		447.72		1,011.82
Do	1868 and prior years, transfer account.			235.11	235.11	528.74		284.71	
Do	1868 and prior years					2.50		2.50	
Do	1869		52,153.76	507.22	52,750.98	2,042.39	2,042.39		2,373.11
Do	1870	11,592.72	126,042.32	150.35	137,791.29	52,249.77			424.63
Do	1871	3,107,332.20	23,721.45	1,503.52	3,132,557.17	29,934.03			5,801.06
Army transportation, Pacific Railroads.	1868 and prior years		5,861.06		5,861.06	51.17			65,710.01
Do	1869		166.80		166.80	93.07			192,077.27
Do	1870		3,464.00		3,464.00				3,464.00
Do	1871			535.05	535.05			537.01	
Clothing, camp and garrison equipage.	Certified claims.					537.01		537.01	
Do	1868 and prior years, transfer account.					2,794.41			
Do	1868 and prior years			2,174.70	2,486.69	655.60			
Do	1869	68,438.13	23.03	2,506.80	67,978.96	63,970.39	38,678.82		3,047.62
Do	1870	1,488,895.25	16.06		1,489,011.21	227,699.39			70,490.20
Horses for cavalry and artillery.	Certified claims.		3,907.26		3,907.26		1,280.34		
Do	1868 and prior years			4.00	4.00				3,018.40
Do	1869		250.00		250.00	8,238.44			31,158.26
Do	1870	173,459.50	125.00		173,584.50	2,742.86			
Shooting galleries and ranges.	1868 and prior years		475.45		475.45				4,490.05
Do	1869		19.70	9.00	20.60	574.03			29.60
Do	1870			1.73	1.73				
Construction and repair of hospitals.	Certified claims.		7.20		7.20				
Do	1868 and prior years					40.00		40.00	
Do	1869					10.54		615.89	
Do	1870	1,394.31	20.00	42.60	1,355.81	1,041.46			
Do	1871	73,829.77			73,829.77	11			26,170.34
Quarters for hospital stewards.	1868 and prior years			16.54	16.54		385.66		
Do	1869		20.00		20.00	163.71			66.25
Do	1870	1	12,025.92		12,025.92	82.12			506.20
National cemeteries.	Certified claims.		1.00		1.00				
Do	1868 and prior years					7.71		7.71	
Do	1869			1.25	744.47	154.08	761.34		
Do	1870	258.87	20.78	301.16	609.81	1,632.96			1,752.97
Do	1871	97,870.34		391.60	98,270.84				1,729.10
Pay of superintendents of national cemeteries.	1868 and prior years							405.68	
Do	1869					34.00			202.49
Do	1870								100.17
Do	1871	61,053.83			61,053.83				
Fifty per cent. of arrears of army transportation due certain land-grant rail-roads.	Certified claims.		14,500.12		14,500.12				
Do	1868 and prior years					3.78		3.78	
Do	1868		10,390.54		10,390.54			10	
Do	1869		16,074.00		16,074.00			47.03	
Do	1870		4.22		4.22			4,247.64	
Do	1871	95,000.00		112.35	95,112.35	38.06			14,651.37
Signal Service of the Army.	1868 and prior years		178,000.00	609.31	178,609.31	369.41			63,624.55
Do	1869					93.23			
Do	1870					1.50		27.04	
Do	1871					114.60			27.33
Signal Service, regular supplies.	1868 and prior years		9,988.10	2,400.00	12,388.10	2,430.70			26.70
Do	1869							618.85	
Do	1870							6,184.30	
Do	1871	1,000.00		121.08	1,121.08	22.25			1,254.65
Signal Service, incidental expenses.	1868 and prior years, transfer account.		4,434.22	218.72	4,652.94	264.86			6,091.60
Do	1868 and prior years					3.00		278.47	
Do	1869	160.00			160.00				35.00
Do	1870	164.08			164.08				10.12
Signal Service, barracks and quarters.	Certified claims.		233.10		233.10				
Do	1869							669.06	
Signal Service, transportation.	Certified claims.		213.56		213.56				
Do	1869							208.56	
Do	1870							65	
Do	1871							289.90	
Signal Service, subsistence.	1868 and prior years								53.49
Do	1869								3,770.62
Do	1870	14,000.00			14,000.00				
Signal Service, subsistence.	Certified claims.		339.00		339.00				
Do	1869							5,216.84	
Signal Service, medical.	1868 and prior years		371,375.44		371,375.44	528.92			
Signal Service, Medical Department.	1869	2,200.00		2.00	2,202.00				77.46
Subsistence of the Army.	Certified claims.		7,110.48	303.84	7,414.32		610.90		2,800.41
Do	1868 and prior years, transfer account.			8.84	8.84	2,809.25			30.32
Do	1868 and prior years					20		30.32	
Do	1869		31.01	842.27	873.28	6,742.97			6,742.97
Do	1870	273.68	152.58	420.46	846.72	168,507.02			168,507.02
Do	1871	1,871,000.00	23.25	402.93	1,871,426.18	3,944.83			344,570.10
Support of military prison at Fort Leavenworth, Kan.	1868 and prior years		1,511.54		1,511.54				77,518.65
Do	1869		1,712.74		1,712.74	1,808.82			8,150.60
Do	1870		494.74		494.74	4,305.35			11,125.25
Do	1871	70,160.00			70,160.00				1,000.00
Communication of rations to prisoners of war in rebel States and soldiers on furlough.	Certified claims.		142.87	6.00	148.87	2,043.38			1,002.01
Do	1868 and prior years							4,051.00	
Do	1869							47,013.25	
Do	1870	47,000.00		13.25	47,013.25				
Do	1871	75,125.97	3,372.68		78,510.65	1,150.13	125.00		8,088.75
Horses and other property lost in the military service, act March 3, 1869.	Prior to July 1, 1868			818.63		800.00		800.00	
Headstones for graves of soldiers.	1868 and prior years		20,212.30	18.51	20,230.81	16.06			50,067.27
Repairing roads to national cemeteries.	1868 and prior years		10,841.06	9.10	10,850.16				9,001.19
Road to the national cemetery at Fort Hudson, La.	1869		100.00		100.00				13,460.00
Road to the national cemetery, on side of San Francisco, Cal.	1868 and prior years		10,885.32		10,885.32				
National cemetery, Hampton, Va.	1869		250.00		250.00				8,750.00
Road to national cemetery near Beverly, N. J.	1868 and prior years		4,500.00		4,500.00	451.44			451.44
Approach to national cemetery, Culpeper, Va.	1869	5,000.00			5,000.00				
Road from Anneton to the national cemetery, Md.	1868 and prior years		3,500.00		3,500.00	3.12			3.12
Road to the national cemetery near Fredericksburg, Va.	1869	3,500.00			3,500.00				4,500.00
Road from Marietta to the national cemetery, Ga.	1868 and prior years		8,264.77		8,264.77				
National cemetery near Danville, La.	1869								
Road to the national cemetery near Danville, La.	1868 and prior years					11.12		11.12	
Road from New Bern to national cemetery, N. C.	1869					12.95			12.95
Road to the national cemetery at Hampton, Va.	1868 and prior years								2,000.00
Road from Staunton to national cemetery, Va.	1869								9,091.00
Road from Alexandria to the national cemetery, Va.	1868 and prior years								7,000.00
Road to the signal station on Pikes Peak, Colo.	1869								10,000.00
Confederate cemeteries near Columbus, Ohio.	1868 and prior years		530,627.18	6,500.00	537,127.18				113,822.54
Military post near Chicago, Ill.	1869	89,097.11		1,493.92	90,591.03	811.81			346.66
Military post at Fort Sidney, Neb.	1868 and prior years					4.86			15,004.86
Military post at Fort Robinson, Neb.	1869			1,330.01	1,330.01				
Military post near Fort Hays, Kan.	1868 and prior years			30,728.12	30,728.12				18,339.51
Military post at Fort Bliss, Tex.	1869	1,041.00			1,041.00				148,936.00
Military post at Fort Omaha, Neb.	1868 and prior years		10,000.00		10,000.00	59.25			113,383.54
Military post near Denver, Colo.	1869	10,800.00			10,800.00	5.93			80,837.60
Fort Irwin military post, Mich.	1868 and prior years								75,000.00
Military post, Atlanta, Ga.	1869								15,000.00
Military post, Fort Snelling, Minn.	1868 and prior years								200,000.00
Military post, Plattsburg, N. Y.	1869								
Military post at Fort D. A. Russell, Wyo.	Certified claims.		973.98	309.80	1,283.78				
Improvement of National Park, Island of Mackinac, Mich.	1868 and prior years		50,000.00		50,000.00	10			25,000.00
Improvement of Yellowstone National Park.	1869	20,000.00		246.02	20,246.02				104,753.00
Chickasaw and Choctaw National Parks.	1868 and prior years								
Gunboats on western rivers.	Certified claims.		120.33		120.33				
Reimbursements to Missouri militia, services rendered the United States.	1869		996.37		996.37				
Pay, transportation, services, and supplies of Oregon and Washington Volun- teers in 1855 and 1856.	1868 and prior years		5,115.81		5,115.81				
Rogue River Indian war.	1868 and prior years								
Geographical surveys west of the 100th meridian.	1869		216.99		216.99				
Indemnities to certain States and Territories for expenses incurred in repelling invasions and suppressing Indian hostilities, act June 27, 1882.	1868 and prior years		148,615.97		148,615.97				
Refunding to States expenses incurred in raising volunteers.	1869		61,610.70		61,610.70				
Fry of claims adjudicated by board of officers, acts August 31, 1852, and Au- gust 5, 1854.	Certified claims.		2,365.48		2,365.48				
Twenty per cent. additional compensation.	1868 and prior years		1,365.18		1,365.18				
Stores and supplies taken by the Army (Bowman act cases).	Act March 3, 1891.		75,481.82		75,481.82		75,481.82		2,040.78
Claims allowed under acts March 2, 1883, and March 3, 1887, for stores and supplies taken by the Army.	Act March 3, 1891.		4,525.00		4,525.00				
Claims of officers and men of the Army for destruction of private property.	Act March 3, 1885.		2,715.04		2,715.04				
Surveys for military defenses.	1868 and prior years								
Rifle range at Fort Sheridan, Ill.	1869	9,748.00			9,748.00				252.00
Water supply at Fort D. A. Russell, Wyo.	1868 and prior years								2,058.15
Burn of Indian soldiers.	1869	1,500.00			1,500.00				

(No. 12.)

## REPORT OF THE FOURTH AUDITOR.

TREASURY DEPARTMENT,  
FOURTH AUDITOR'S OFFICE,  
Washington, October 17, 1891.

SIR: I have the honor to submit the annual report of this Bureau for the fiscal year ending June 30, 1891.

The balances, liabilities, and payments under "pay" and "pay, Marine Corps," etc., are shown by the following statements:

### STATEMENT OF APPROPRIATIONS, PAY OF THE NAVY, AND PAY OF MARINE CORPS, 1891.

#### *Pay of the Navy, 1891.*

Balance in hands of disbursing officers June 30, 1891 .....	\$82,362.32
Balance in Treasury as shown by ledger June 30, 1891 .....	1,074,790.00
Balance due from adjustment of appropriations .....	228,011.69
Total balance .....	1,385,164.01

The liabilities June 30, 1891, were as follows:

Due and unpaid officers and men .....	\$593,641.17
Due Naval Hospital fund .....	41,663.16
Due clothing and small stores fund .....	137,672.66
Due provisions, Navy .....	5,738.92
Due on account of unpaid allotments .....	28,527.00
Due general account of advances .....	531,966.46

Total liabilities .....

1,339,209.37

Apparent available balance .....

45,954.64

#### *Pay of the Marine Corps, 1891.*

Balance in hands of disbursing officers June 30, 1891 .....	21,587.21
Balance in treasury as shown by ledger June 30, 1891 .....	96,203.60
Balance due from adjustment of appropriations .....	12,714.66

Total balance .....

130,505.47

The liabilities June 30, 1891, were as follows:

Due and unpaid officers and men .....	46,026.14
Due Naval Hospital fund .....	7,211.71
Due general account of advances .....	31,224.76

Total liabilities .....

84,462.61

Apparent available balance .....

46,042.86

FI 91—37

577

The following table exhibits in detail the appropriations and expenditures for the year :

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1891.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1891.	Amount expended by vouchers.	Amount carried to the surplus fund.
Pay of the Navy.....	1891	\$7,250,000.00	\$6,175,210.00	\$1,074,790.00	\$6,431,262.89	-----
Pay of the Navy.....	1890	1,147,218.94	776,042.88	371,176.06	909,528.88	-----
Pay of the Navy.....	1889	306,904.54	383,096.33	13,808.21	92,733.62	-----
Pay of the Navy.....	1888	60,990.99	59,156.93	1,834.06	23,972.44	-----
Pay of the Navy.....	1887	138.02	51.01	-----	51.01	\$87.01
Pay of the Navy.....		3,766.24	-----	500.00	500.00	3,266.24
Pay of the Navy, deposit fund.....		111,077.32	34,702.56	76,374.76	65,916.56	-----
Pay, miscellaneous.....	1891	240,000.00	233,350.38	6,649.62	235,629.72	-----
Contingent, Navy.....	1891	7,000.00	3,456.89	3,543.11	3,742.26	-----
Pay of the Marine Corps.....	1891	687,471.79	591,268.19	96,203.60	602,860.05	-----
Pay of the Marine Corps.....	1890	89,390.37	46,522.36	42,868.01	94,099.20	-----
Pay of the Marine Corps.....	1889	33,045.42	20,678.32	12,367.10	6,885.48	-----
Pay of the Marine Corps.....	1888	8,925.33	188.62	-----	188.62	8,736.71
Pay of the Marine Corps.....	1887	17,156.25	71.01	-----	71.01	17,085.24
Pay of the Marine Corps.....		198,452.90	1,010.03	-----	1,215.10	197,442.87
Contingent, Marine Corps.....	1891	27,500.00	27,473.57	26.43	27,446.50	-----
Provisions, Marine Corps.....	1891	69,137.72	64,713.89	4,423.83	68,876.28	-----
Clothing, Marine Corps.....	1891	76,841.11	76,257.25	583.86	76,128.89	-----
Fuel, Marine Corps.....	1891	20,000.00	19,958.35	41.65	16,786.43	-----
Military stores Marine Corps.....	1891	12,000.00	12,000.00	-----	11,848.67	-----
Transportation and recruiting, Marine Corps.....	1891	12,000.00	10,540.08	1,459.92	9,209.57	-----
Repairs barracks, Marine Corps.....	1891	18,850.00	18,849.12	.88	15,836.50	-----
Forage, Marine Corps.....	1891	3,506.00	3,434.23	65.77	2,333.14	-----
Hire of quarters, Marine Corps.....	1891	6,624.00	6,623.20	.80	5,674.30	-----
Marine Barracks, Norfolk, Va.....		15,000.00	15,000.00	-----	27,764.13	-----
Marine Barracks, Sitka, Alaska.....		6,000.00	1,000.00	5,000.00	246.90	-----
Consolidating naval supplies.....		10,561.02	10,483.59	77.43	10,215.13	-----
Pay, Naval Academy.....	1891	104,217.45	104,217.45	-----	104,116.44	-----
Special course, Naval Academy.....	1891	5,000.00	1,700.62	3,299.38	1,700.62	-----
Repairs, Naval Academy.....	1891	21,000.00	16,795.98	4,204.02	16,795.98	-----
Furniture for cadets' quarters, Naval Academy.....	1891	6,500.00	4,859.00	1,641.00	4,859.00	-----
Buildings and grounds, Naval Academy.....		62,500.00	2,200.00	60,300.00	2,218.91	-----
Heating and lighting, Naval Academy.....	1891	17,000.00	14,781.18	2,218.82	15,038.28	-----
Contingent, Naval Academy.....	1891	41,800.00	35,641.41	6,158.59	35,641.23	-----
Purchase of land adjacent to Naval Academy.....		90,000.00	84,195.59	5,804.41	84,195.59	-----
Furnishing gymnasium, Naval Academy.....	{ 1891	5,000.00	-----	5,000.00	-----	-----
	{ 1890	-----	-----	-----	-----	-----
Increase of the Navy:						
Vessels authorized March 3, 1885.....					186.36	-----
Gun boats and cruisers authorized March 3, 1887.....					574.01	-----
		307.26	307.26	-----	-----	-----

Vessels for coast and harbor defense	533,098.93	465,713.71	47,385.17	486,132.13
Monitors and vessels authorized March 3, 1885 and August 3, 1886	539,353.24	319,935.86	219,417.43	327,835.59
Armament	322,358.67	199,360.70	128,997.97	206,023.13
Armor and armament	6,489,222.15	1,278,735.29	5,210,486.86	1,263,069.42
Armor and gun steel	3,870,388.72	392,106.64	3,478,282.08	417,215.97
Construction and machinery	10,069,469.62	7,628,466.56	2,441,003.06	7,601,493.94
Steel practice vessels	260,000.00	62,960.72	197,039.28	59,861.93
Vessels and monitors, act August 3, 1886	161,593.63	44,823.35	116,770.28	42,398.13
Rapid-twist guns and reinforce cartridges	50,000.00		50,000.00	
Gun plant, navy-yard, Washington	620,879.36	136,900.85	483,978.51	138,661.50
Traveling cranes	160,000.00	428.42	99,571.58	428.42
Nickel	1,000,000.00	54,914.43	945,085.57	54,914.43
Naval station, Pago Pago	68,449.73	5,577.60	62,872.13	1,086.00

## BUREAU OF NAVIGATION.

Purchase of farmer's house, Coasters Harbor Island, R. I.	2,250.00	2,250.00		2,250.00
Gunnery exercises	1891 6,000.00	4,115.36	1,884.64	4,582.62
Ocean and lake surveys	10,000.00	6,235.17	3,764.83	5,751.28
Outfits for naval apprentices	30,000.00	16,461.18	13,538.82	23,816.94
Transportation and recruiting, Navy	1891 30,000.00	25,680.35	4,319.65	25,937.57
Contingent, navigation	1891 15,000.00	3,032.42	11,967.58	3,128.12
Naval training station	1891 14,000.00	9,829.67	4,170.33	9,598.35
Naval war college and torpedo school	1891 10,000.00	97.85	9,902.15	97.85
Ocean surveys	614.05	598.32	15.73	21.04
Publication of surveys	325.35	315.75	9.60	527.84
Publication of surveys of Mexican coast	104.41		104.41	
Observation, transit of Venus	373.09		373.09	
Observation, eclipse of the sun, December 22, 1889	673.32	429.50		895.91
Steel cruisers, navigation	801.52	801.52		801.52
Naw Naval Observatory	212,899.60	107,926.88	104,972.72	108,104.23

## BUREAU OF ORDNANCE.

Ordnance and ordnance stores	1891 144,000.00	117,184.88	26,815.12	147,257.86
Repairs, ordnance	1891 15,000.00	11,893.06	3,106.94	11,839.55
Contingent, ordnance	1891 8,000.00	5,994.33	2,005.67	6,064.43
Torpedo station	1891 60,000.00	42,447.24	17,552.76	42,254.26
Civil establishment	1891 26,624.00	25,370.10	1,253.90	25,320.79
Purchase of armor plate	50,000.00	27,632.11	22,367.89	28,380.68
Naval proving ground	55,963.08	42,057.30	13,905.78	40,000.01
Submarine gun	30,000.00	16,875.00	13,125.00	16,875.00
Testing torpedoes	20,000.00	2,329.38	17,670.62	2,050.99
Building, naval torpedo station and war college	100,000.00		100,000.00	
Torpedoes	40,743.85	7,642.95	33,100.90	7,294.31
Steel cruisers, ordnance	11,829.07	3,529.10	8,299.97	2,923.10
Steel cruisers, ordnance powder for the Boston	63.38			63.38
Breech-loading rifle cannon	8,937.67	6,622.63	1,415.04	7,017.33
Wire-wound guns	3,400.00	587.78	2,812.22	736.38
Testing American armor	21,002.09	14,932.90	6,069.19	12,232.85
Testing Clark's defective turrets	525.00	520.00		520.00

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1891—Continued.

580

REPORT ON THE FINANCES.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1891.	Amount expended by vouchers.	Amount carried to the surplus fund.
BUREAU OF ORDNANCE—continued.						
Ordnance material, proceeds of sales .....		\$76,566.56	\$35,837.14	\$40,729.42	\$32,203.49	
Sale of small arms .....		303.11	135.27	167.84	135.27	
Ammunition for the Vesuvius .....		12,000.00		12,000.00		
Modern guns and ammunition .....		91,094.39	27,086.12	64,008.27	25,756.32	
New naval magazine .....		75,000.00	34.00	73,966.00	34.00	
BUREAU OF EQUIPMENT.						
Equipment of vessels .....	1891	910,000.00	676,062.27	233,937.73	703,068.54	
Civil establishment .....	1891	19,025.00	19,024.91	.09	19,024.70	
Contingent equipment .....	1891	10,000.00	6,521.14	3,478.86	6,742.69	
Electric welding machine .....	1891	12,000.00		12,000.00		
BUREAU OF YARDS AND DOCKS.						
Maintenance .....	1891	230,000.00	201,881.32	28,118.68	202,015.04	
Repairs and preservation, navy-yards .....	1891	250,000.00	235,679.58	14,320.42	235,625.78	
Contingent, Yards and Docks .....	1891	20,000.00	17,394.38	2,605.62	17,097.70	
Civil establishment .....	1891	53,986.04	52,876.12	1,109.92	52,503.11	
Naval Home, Philadelphia, Pa. ....	1891	73,915.00	58,277.77	15,637.23	57,819.04	
Navy-yard, Boston .....		52,915.08	4,245.21	48,669.87	9,968.99	
Navy-yard, Brooklyn .....		175,238.90	120,003.17	55,235.73	116,378.75	
Navy-yard, League Island .....		281,315.80	92,204.15	189,111.65	90,342.75	
Navy-yard, Washington .....		15,016.15	5,028.68	9,987.47	5,022.15	
Navy-yard, Mare Island .....		131,617.41	64,065.67	67,551.74	68,285.24	
Navy-yard, Norfolk .....		54,395.36	20,566.41	33,828.95	19,061.42	
Naval station and coaling depot, Port Royal .....		50				\$0.50
Naval station, Key West .....		2,259.90	1,524.90	735.00	1,524.90	
Navy-yard, League Island, timber dry dock .....		211,826.43	210,668.86	1,167.57	210,668.86	
Adjustable stern dock .....		3,000.00		3,000.00		
Timber dry dock .....		242.64	242.16		274.36	.48
Navy-yard, Boston, dry dock .....		17,560.31			355.68	17,560.31
Electric lighting of navy-yards .....		43,392.25	533.10	42,859.15	317.02	
Navy-yard, Portsmouth, N. H. ....		62,430.00	41,379.57	21,050.43	36,948.05	
Construction of dock, Port Royal .....		200,000.00	6,166.03	193,833.97	6,166.03	
Naval station, New London .....		6,500.00	6,500.00		6,500.00	
Launching ways and slips .....		26,000.00	12,278.19	13,721.81	10,151.21	
Commissions on new navy-yards and dry docks .....		4,479.23	1,138.32	3,340.91	1,138.32	
Commissions on dry docks .....		15,000.00	14,515.73	484.27	11,069.19	

## BUREAU OF MEDICINE AND SURGERY.

Medical Department.....	1891	60,000.00	52,281.33	7,718.67	52,490.92	.....
Contingent, Medicine and Surgery.....	1891	25,000.00	20,766.72	4,233.28	21,074.59	.....
Repairs, Medicine and Surgery.....	1891	20,000.00	17,134.94	2,865.06	17,865.56	.....
Naval hospital fund.....		333,438.79	87,483.30	245,955.49	87,205.96	.....
Laundry, Naval Hospital, New York.....		5,600.00	5,021.00	579.00	5,021.00	.....
Sick quarters, Portsmouth, N. H.....		43,000.00	39,263.84	3,736.16	29,263.84	.....
Naval Hospital, Widows Island, Mo.....		1,165.41	789.80	375.51	764.80	.....

## BUREAU OF PROVISIONS AND CLOTHING.

Provisions, Navy.....	1891	1,066,000.00	924,862.54	141,137.46	1,029,648.15	.....
Contingent, Provisions and Clothing.....	1891	40,000.00	37,165.65	2,834.35	36,558.16	.....
Civil establishment.....	1891	67,532.03	67,457.50	74.53	67,178.54	.....
Clothing and small-stores fund.....		531,771.23	261,247.28	270,523.95	259,518.07	.....
Contingent, Provisions and Clothing.....	1887 1888	20.00	20.00		20.00	.....

## BUREAU OF CONSTRUCTION AND REPAIR.

Construction and Repair.....	1891	1,000,000.00	934,061.51	65,938.49	915,506.49	.....
Civil establishment.....	1891	19,972.50	19,247.91	724.59	19,353.29	.....
Construction plant—						
Navy-yard, Mare Island.....		93,713.26	45,128.03	48,585.23	45,128.03	.....
Navy-yard, Brooklyn.....		71,909.37	42,719.32	29,190.05	41,468.72	.....
Navy-yard, Portsmouth.....		50,000.00	12,618.97	37,381.03	12,618.97	.....
Navy-yard, Norfolk.....		83,630.52	61,011.42	22,619.10	61,611.42	.....
Navy-yard, Boston.....		50,000.00	17,123.95	32,876.05	11,472.75	.....
Navy-yard, League Island.....		50,000.00	4,031.49	45,968.51	1,806.77	.....
Purchase or construction of four steam tugs.....		104,814.65	35,496.84	69,317.81	35,496.84	.....
Steel cruisers, Construction and Repair.....		898.33		898.33		.....
Construction and Repair, act June 14, 1878.....		56,644.10		56,644.10		.....

## BUREAU OF STEAM ENGINEERING.

Steam machinery.....	1891	650,000.00	570,799.30	79,200.70	583,486.75	.....
Contingent, Steam Engineering.....	1891	1,000.00	756.30	243.70	765.62	.....
Civil establishment.....	1891	11,900.00	11,755.22	144.78	11,755.22	.....
Machinery, double tarreted monitors.....		3,781.92			3,781.92	.....
Machinery plant—						
Navy-yard, Boston.....		40,000.00	125.56	39,874.44	125.56	.....
Navy-yard, Brooklyn.....		75,000.00	109.42	74,890.58	109.42	.....
Navy-yard, Mare Island.....		50,000.00	96.69	49,903.31	96.69	.....
Steam machinery, act June 14, 1878.....		8,171.52			8,171.52	.....

## MISCELLANEOUS APPROPRIATIONS.

Military, stores Marine Corps.....	1890	609.88		609.88	245.25	.....
Pay, miscellaneous.....	1890	31,616.81	26,114.48	5,502.33	30,632.61	.....
Contingent, Navy.....	1890	3,129.72	1,915.05	1,214.67	1,822.99	.....
Contingent, Marine Corps.....	1890	3,327.60	2,860.80	466.80	3,289.56	.....

FOURTH AUDITOR.

581

## APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1891—Continued.

582

REPORT ON THE FINANCES.

Title of appropriation.	Year.	Appropriation and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1891.	Amount expended by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Provisions, Marine Corps.....	1890	\$1,518.89	\$1,321.02	\$196.97	\$1,299.67	.....
Clothing, Marine Corps.....	1890	14,234.64	9,510.49	4,724.15	9,583.94	.....
Fuel, Marine Corps.....	1890	6,304.82	3,644.04	2,660.78	3,719.05	.....
Transfers and recruiting, Marine Corps.....	1890	896.48	582.22	314.26	313.16	.....
Repairs barracks, Marine Corps.....	1890	41.35	12.31	29.04	1,520.97	.....
Hire quarters, Marine Corps.....	1890	263.60	.....	263.60	.....	.....
Forage, Marine Corps.....	1890	1,160.26	493.86	666.40	302.96	.....
Pay, Naval Academy.....	1890	855.60	39.26	816.34	160.71	.....
Special course, Naval Academy.....	1890	2,800.59	2,739.00	61.59	2,800.00	.....
Repairs, Naval Academy.....	1890	2,248.83	2,245.40	3.43	2,932.89	.....
Heating and lighting, Naval Academy.....	1890	1,255.39	1,213.64	41.73	1,193.46	.....
Furniture for cadets' quarters, Naval Academy.....	1890	.....08	.....	.....08	.....	.....
Contingent, Naval Academy.....	1890	4,397.59	3,916.10	481.49	3,916.10	.....
Navigation.....	1890	31,040.56	31,040.56	.....	25,554.56	.....
Contingent, Navigation.....	1890	1,238.36	1,168.94	69.42	935.03	.....
Civil establishment, Navigation.....	1890	287.32	.....	287.32	6.46	.....
Ordnance.....	1890	10,917.99	3,825.65	7,092.34	3,688.77	.....
Torpedo Corps and War College.....	1890	21,193.85	13,466.09	7,727.76	14,541.44	.....
Repairs, Ordnance.....	1890	6,055.23	3,789.47	2,265.76	4,175.08	.....
Civil establishment, Ordnance.....	1890	3,663.44	.....	3,663.44	.....	.....
Contingent, Ordnance.....	1890	2,955.01	2,672.44	282.57	2,027.20	.....
Equipment of vessels.....	1890	420,076.36	344,892.49	75,183.87	140,926.85	.....
Contingent, Equipment and Recruiting.....	1890	5,405.33	3,369.03	2,036.30	3,056.28	.....
Transportation and recruiting, Equipment and Recruiting.....	1890	2,158.17	1,344.11	814.06	2,119.57	.....
Naval training station.....	1890	4,273.74	4,007.15	266.61	4,023.38	.....
Civil establishment, Equipment and Recruiting.....	1890	.....23	.....	.....23	.....	.....
Maintenance, Yards and Docks.....	1890	21,886.14	17,483.66	4,402.48	18,164.20	.....
Contingent, Yards and Docks.....	1890	10,550.74	130.53	10,420.21	5.91	.....
Repairs and preservation navy yards.....	1890	21,652.53	16,355.24	5,297.29	17,537.48	.....
Naval Home, Philadelphia.....	1890	11,076.09	10,377.65	698.44	9,616.36	.....
Civil establishment, Yards and Docks.....	1890	381.35	91.00	290.35	91.00	.....
Medical Department.....	1890	8,585.62	6,233.22	2,352.40	3,835.02	.....
Contingent, Medicine and Surgery.....	1890	4,629.86	4,363.75	266.11	3,911.00	.....
Repairs, Medicine and Surgery.....	1890	741.85	178.96	562.89	6,678.90	.....
Provisions, Navy.....	1890	147,466.68	145,874.86	1,591.82	29,879.22	.....
Contingent, Provisions and Clothing.....	1890	11,419.97	6,714.72	4,705.25	6,558.39	.....
Contingent, Provisions and Clothing.....	{1889} {1890}	1,695.89	373.13	1,322.76	394.47	.....
Civil establishment, Provisions and Clothing.....	1890	538.44	4.50	533.94	4.50	.....



Contingent, Marine Corps*	1890	3, 115. 05	2, 905. 95	209. 10	2, 905. 95	
Construction and Repair	1890	125, 912. 43	106, 996. 77	18, 915. 66	47, 890. 74	
Civil establishment, Construction and Repair	1890	234. 73		234. 73		
Construction and Repair	1898					
	1890					
Steam machinery	1890	87, 351. 54	84, 192. 93	3, 158. 61	80, 329. 05	
Contingent, Steam Engineering	1890	313. 66	301. 21	12. 45	291. 89	
Civil establishment, Steam Engineering	1890	271. 42		271. 42		
Pay, miscellaneous	1889	50, 767. 52	50, 294. 05	473. 47	21, 413. 13	
Contingent, Navy	1889	51, 195. 65	51, 142. 72		45, 258. 97	52. 93
Contingent, Marine Corps	1889	82. 21	61. 91		61. 91	20. 30
Provisions, Marine Corps	1889	126. 68	109. 52		109. 52	17. 16
Clothing, Marine Corps	1889	3, 381. 67				3, 381. 67
Fuel, Marine Corps	1889	3, 002. 01	2, 778. 60		2, 778. 60	223. 41
Military stores, Marine Corps	1889					282. 28
Transportation and recruiting, Marine Corps	1889	377. 71	5. 80		5. 80	371. 91
Repairs barracks, Marine Corps	1889	166. 31				166. 31
Hire of quarters, Marine Corps	1889	307. 80				307. 80
Forage, Marine Corps	1889	141. 75	55. 24		99. 38	86. 51
Pay, Naval Academy	1889	1, 180. 49				1, 180. 49
Special course, Naval Academy	1889	1, 145. 36	31. 37			1, 413. 99
Repairs, Naval Academy	1889	6. 08				6. 08
Heating and lighting, Naval Academy	1889	20. 27				20. 27
Library, Naval Academy	1889	76. 05	2. 43			73. 62
Stores, Naval Academy	1889	11. 14				11. 14
Materials, Naval Academy	1889	10. 52				10. 52
Board of Visitors, Naval Academy	1889	26. 84				26. 84
Miscellaneous, Naval Academy	1889	63. 35	50. 00		50. 00	13. 35
Navigation	1889	7, 913. 12	7, 835. 44	77. 68	2, 481. 03	
Civil establishment, Navigation	1889	68. 76				68. 76
Ordnance	1889	7, 233. 06	1, 149. 52		1, 156. 45	6, 083. 54
Contingent, Ordnance	1889	1, 572. 79	713. 29	859. 50	188. 54	
Repairs, Ordnance	1889	2, 262. 44				2, 262. 44
Torpedo Corps	1889	1, 466. 89				1, 466. 89
Civil establishment, Ordnance	1889	667. 63				667. 63
Naval War College	1889	3, 745. 26				3, 745. 26
Equipment of vessels	1889	110, 084. 51	103, 461. 37	6, 629. 14	43, 481. 57	
Transportation and recruiting, Equipment and Recruiting	1889	1, 225. 43	985. 74		35. 00	239. 69
Contingent, Equipment and Recruiting	1889	1, 277. 70	1, 110. 28	167. 42	1, 110. 28	
Naval training station	1889	487. 51				487. 51
Civil establishment, Equipment and Recruiting	1889	227. 03				227. 03
Maintenance, Yards and Docks	1889	754. 53				754. 53
Contingent, Yards and Docks	1889	7. 39				7. 39
Naval Asylum, Philadelphia	1889	4, 353. 90				4, 353. 90
Civil establishment, Yards and Docks	1889	1, 550. 64				1, 550. 64
Repairs and preservations, navy yards	1889	7, 672. 19				7, 672. 19
Contingent, Navigation	1889	1, 088. 30	1, 009. 13	79. 17	1, 014. 13	
Provisions, Navy	1888	16. 20			16. 20	
Medical department	1889	806. 38	806. 38		25. 54	
Repairs, Medicine and Surgery	1889	498. 11				498. 11

\* 1889 and prior years.

FOURTH AUDITOR

563

APPROPRIATIONS AND EXPENDITURES OF THE UNITED STATES NAVY FOR THE FISCAL YEAR ENDING JUNE 30, 1891—Continued.

584

REPORT ON THE FINANCES.

Title of appropriation.	Year.	Appropriations and balances.	Amount drawn out by warrant.	Balance in hand June 30, 1891.	Amount expended by vouchers.	Amount carried to the surplus fund.
MISCELLANEOUS APPROPRIATIONS—continued.						
Contingent, Medicine and Surgery .....	1889	\$1,084.21	\$1,058.11		\$465.78	\$26.10
Provisions, Navy .....	1889	16,402.94	16,245.44		653.42	157.50
Contingent, Provisions and Clothing .....	1889	165.73	130.45		156.00	35.28
Civil establishment, Provisions and Clothing .....	1889	2,611.45				2,611.45
Construction and Repair .....	1889	8,543.96	1,751.85		1,802.00	6,792.11
Civil establishment, Construction and Repair .....	1889	558.59				558.59
Steam machinery .....	1889	3,522.91	2,123.94		2,123.94	1,398.97
Contingent, Steam Engineering .....	1889	54.04				54.04
Civil establishment, Steam Engineering .....	1889	351.26				351.26
Pay, miscellaneous .....	1888	1,746.23	894.04	\$352.19	821.15	
Contingent, Marine Corps .....	1888	164.04	155.92	8.12	155.92	
Transportation and recruiting, Marine Corps .....	1888	40.00		23.00		17.00
Contingent, Ordnance .....	1888	2,288.33	301.64		301.64	1,986.69
Pay, miscellaneous .....	1887	1,012.42				1,012.42
Contingent, Ordnance .....	1887	19.22				19.22
Navigation .....	1887	74.50	74.50		74.50	
Navy-yard, Brooklyn .....	1887	236.23	235.39		407.20	.84
Navy-yard, Mare Island .....	1887	3,691.79	3,691.79		3,492.57	
Construction and Repair .....	1886	12.56				12.56
Navy-yard, Mare Island .....	1886	17,772.75				17,772.75
Bounty, destruction of enemy's vessels, act July 7 .....	1884	56,495.64	1,074.01	55,421.63	830.35	
Bounty, destruction of enemy's vessels, certified claims .....		1,152.54	1,128.41	24.13	935.73	
Contingent, Navigation, certified claims .....		.80		.80		
Contingent, Equipment and Recruiting, certified claims .....		1,095.11	1,085.91	9.20	976.81	
Contingent, Navy, certified claims .....		2.00	2.00		2.00	
Contingent, Marine Corps, certified claims .....		75.33	62.40	12.93	62.40	
Destruction of bedding and clothing, certified claims .....		759.01	735.05	23.96	650.97	
Enlistment bounties to seamen, certified claims .....		15,048.96	14,934.42	114.54	14,307.96	
Extra pay to officers and men, certified claims .....		319.87	319.87		319.87	
Contingent, Naval Academy, certified claims .....		.18		.18		
Indemnity, lost clothing, certified claims .....		3,187.83	2,555.50	632.33	2,566.45	
Contingent, Ordnance, certified claims .....		1.14		1.14		
Contingent, Medicine and Surgery, certified claims .....		15.45		15.45		
Contingent, Provisions and Clothing, certified claims .....		32.02		32.02		
Maintenance, Yards and Docks, certified claims .....		107.72		107.72		
Pay of the Navy, certified claims .....		274,434.01	177,186.70	97,247.31	174,953.99	
Pay civilian members, Naval Advisory Board, certified claims .....		39.60	39.60		39.60	
Pay of the Marine Corps, certified claims .....		1,932.46	1,925.65	6.81	1,893.60	
Provisions of the Marine Corps, certified claims .....		331.77	331.77		331.77	
Provisions, Navy, certified claims .....		1,590.79	469.74	1,121.05	479.55	

Repairs barracks, Marine Corps, certified claims.....	30.90	30.90	30.90	30.90
Transportation and recruiting, Equipment and Recruiting, certified claims.....	123.81	123.81	53.31	53.31
Pay, miscellaneous, certified claims.....	1,643.89	1,633.22	10.67	1,633.22
Relief of widows and orphans of officers, seamen, and marines of the U. S. S. Albany, certified claims.....	240.00	240.00		240.00
Steam machinery, certified claims.....	626.57	626.57		626.57
Transportation and recruiting Marine Corps, certified claims.....	19.40	14.40	5.00	14.40
Twenty per cent additional compensation, certified claims.....	11,839.83	11,839.83		11,731.65
Expenses of last illness and burial of Lieut. Charles R. Miles.....	49.00			49.00
Expenses in connection with the Arctic exploring expedition.....	3,833.62			3,833.62
Extra pay to officers and men who served in the Mexican war.....	2,287.50	2,287.50		3,976.05
Mileage, Navy, Graham decision.....	73,264.75	72,030.45	1,204.30	71,380.46
Naval station and coaling depot, Isthmus of Panama.....	200,000.00		200,000.00	
Navy pension fund.....	840,000.00	210,000.00	630,000.00	
Prize money to captors.....	467,736.23	6,491.89	461,244.34	5,682.09
Payment, Japanese award.....	32,016.39	428.62	31,587.77	428.62
Removal and burial of Lieut. Commander George W. DeLong and companions.....	15,459.16			15,459.16
Relief of children of O. H. Berriman and others.....	12,367.84			12,367.84
Relief of Rear-Admiral Samuel P. Carter.....	6,271.23	6,271.23		6,271.23
Removal of remains of officers and others who perished by wreck of United States steamers at Apia, Samoan Islands.....	10,000.00	398.50	9,601.50	393.50
Relief of sufferers by wreck of United States steamers at Apia, Samoan Islands.....	122,706.77	122,706.77		119,042.47
Relief of Selina Bester, O. H. Bester, and E. F. Riggs.....	21,230.67	21,230.67		21,230.67
Relief of George W. Quintard and George E. Weed, assignees of John Roach.....	59,114.65	59,114.65		59,114.65
Relief of heirs of Thomas Black.....	4,617.60	4,617.60		4,617.60
Payment to owners of tugboat A. F. Walcott.....	990.00		990.00	
Payment to owners of schooner Rillie S. Derby.....	1,579.73	1,579.73		1,579.73
Payment to owners of barges Benefactor and Mayflower.....	496.77	496.77		496.77
Relief of sufferers by wreck of U. S. S. Haron.....	186.00	186.00		186.00
Indemnity, lost clothing.....	1,107.01	1,107.01		502.60
Contingent, Medicine and Surgery.....1883	94.31	90.57		90.57
Contingent, Equipment and Recruiting.....1888	951.14	826.07		826.07
Transportation and recruiting, Equipment and Recruiting.....1888	5.00			5.00
Contingent, Provisions and Clothing.....1888	871.76	751.82		751.82
Medical department, certified claims.....	40.10	40.10		40.10
Construction and repair.....1885	3,250.84	3,250.84		3,250.84
General account of advances.....	477,760.28			477,760.28
Total.....	47,753,185.20	27,016,314.86	19,900,142.82	26,590,342.30
				836,727.52

## EXCHANGE.

Bills of exchange were sold by the pay officers of the Navy Department during the year to the amount of \$1,195,506.74. Of this sum \$738,376.05 was drawn on the Navy agents at London and \$457,130.69 on the Secretary of the Navy.

These bills were negotiated at varying rates of exchange, the gross loss being \$30,539.66; gross gain, \$9,995.44; making the total net cost of negotiation \$20,554.22.

## SPECIAL FISCAL AGENTS AT LONDON.

The same contract continues in force with Messrs. Seligman Bros., special fiscal agents at London, as stated in my last annual report, viz:

A commission of one-half of 1 per cent is paid on disbursements made by them on account of the Navy Department. On daily balances in their hands they pay to the Government the rate of interest paid by the London joint-stock banks, and on advances they receive the rate charged by the Bank of England. Commissions amounting to \$3,853.56 have been paid to them during the year. They have paid the amount of \$13,644.15 as interest on the daily credit balances. There has been a gain of \$3,781.32 in the transfer of funds from New York to London.

## WORK OF THE OFFICE.

The following tables show a summary of the work performed in the different divisions of the office for the fiscal year:

## GENERAL CLAIMS DIVISION.

Month.	Claims—					Amount involved.	Vouchers examined	Letters—	
	Received.	Allowed.	Dis. allowed.	Sus-pended.	Total dis-posed of.			Received.	Writ-ten.
1890.									
July .....	221	195	38	.....	233	\$31,743.22	5,963	864	800
August .....	203	149	22	.....	171	22,861.31	4,729	882	838
September .....	191	154	50	.....	204	20,368.74	7,425	784	831
October .....	174	155	62	30	247	24,245.79	6,699	843	814
November .....	218	139	98	36	273	21,523.10	7,607	848	941
December .....	276	148	117	2	267	17,957.62	1,027	844	874
1891.									
January .....	265	174	142	1	317	28,448.66	1,217	739	930
February .....	94	132	16	1	149	19,092.65	893	621	520
March .....	217	138	52	14	204	42,563.73	1,309	646	945
April .....	158	109	43	.....	152	9,745.23	1,064	641	882
May .....	124	103	24	16	143	11,420.11	1,164	452	670
June .....	191	106	44	11	161	10,477.59	1,550	520	705
Total ..	2,332	1,702	708	111	2,521	260,457.75	40,647	8,684	9,750

Claims on hand June 30, 1890 ..... 961  
 Claims on hand June 30, 1891 ..... 772

## PAYMASTER'S DIVISION.

Month.	Paymas- ters' ac- counts received.	Paymas- ters' ac- counts settled.	Railroad transporta- tion claims received.	Railroad transporta- tion claims settled.	Letters received.	Letters written	Cash vouchers.	Cash expend- itures.
1890.								
July .....	19	28	4	4	238	111	444	\$674, 169. 21
August .....	64	17	55	.....	318	147	722	557, 238. 44
September .....	29	33	17	.....	198	107	1, 154	2, 424, 260. 81
October .....	27	22	3	73	208	109	973	654, 858. 02
November .....	42	23	14	.....	219	129	676	667, 940. 92
December .....	10	28	5	.....	148	82	996	1, 600, 794. 78
1891.								
January .....	22	25	19	25	156	127	1, 525	769, 221. 12
February .....	36	35	99	32	205	144	1, 365	1, 000, 580. 92
March .....	22	52	28	2	152	111	1, 010	1, 276, 187. 06
April .....	18	38	17	25	158	108	833	696, 520. 18
May .....	36	17	36	15	179	124	2, 698	1, 466, 137. 43
June .....	20	38	42	8	164	102	2, 391	1, 309, 417. 53
Total ....	351	356	339	184	2, 343	1, 401	14, 787	13, 097, 326. 42

Paymasters', etc., accounts on hand July 1, 1890 .....	79
Paymasters', etc., accounts on hand June 30, 1891 .....	74
Railway accounts on hand June 30, 1891 .....	155

## RECORD AND PRIZE DIVISION.

Month.	Letters—		Claims—			Amount of prize money paid.	Records.			
	Re- ceived.	Writ- ten.	Re- ceived.	Al- lowed.	Re- jected.		Letters keyed in.	Letters keyed out.	Letters re- corded.	Letters in- dexed.
1890.										
July .....	316	253	25	18	7	\$511. 31	2, 853	2, 364	755	2, 236
August .....	357	276	30	17	13	517. 29	2, 777	2, 044	424	424
September .....	337	358	47	22	30	609. 17	2, 396	1, 871	542	1, 220
October .....	269	314	46	24	27	630. 42	4, 424	1, 887	680	680
November .....	672	356	40	24	19	1, 346. 65	3, 255	1, 947	275	275
December .....	241	237	23	12	11	331. 46	2, 840	1, 899	675	1, 345
1891.										
January .....	249	287	36	25	15	696. 33	2, 746	1, 920	812	3, 582
February .....	257	224	28	17	11	421. 70	2, 776	1, 708	665	4, 740
March .....	312	241	47	26	22	510. 35	3, 447	2, 224	1, 202	5, 527
April .....	260	169	43	28	15	1, 421. 43	3, 578	1, 974	1, 072	5, 950
May .....	244	185	30	15	15	222. 28	3, 185	1, 744	520	4, 223
June .....	238	157	23	11	12	320. 68	3, 592	2, 115	349	3, 366
Total ....	3, 752	3, 057	418	239	197	7, 539. 07	37, 869	23, 697	7, 971	33, 568

Reports of service furnished to Pension Office .....	10, 250
Reports of service furnished to Navy Department, etc. ....	2, 564
Total requests for reports on hand unanswered .....	5, 319

This division is charged also with the preparation of all reports and statements called for by Congress, the courts, and the Secretary of the Treasury; the preservation and care of the files; keeping a record of the appointments, resignations, removals, and absences; the care and issuing of stationery used in the office, and the payments of salaries to employés.

## BOOKKEEPER'S DIVISION.

Date.	Pay requisitions.		Repay requisitions.		Letters received,	Letters written.	Accounts journal-ized and posted.	Ledger extracts for settlement.	Answers to inquiries for accounts on ledgers.	Transfer accounts settled.	Monthly returns of receipts and expenditures.
	Number.	Amount.	Number.	Amount.							
1890.											
July.....	232	\$3,160,166.63	69	\$'04,712.20	137	203	46	23	130	9	71
August.....	156	2,301,959.69	48	528,197.53	117	244	23	23	156	13	75
September.....	161	1,911,953.00	31	268,585.76	97	227	23	31	119	3	43
October.....	190	4,401,022.34	23	1,445,469.94	109	202	66	16	142	4	73
November.....	216	2,977,028.61	34	554,771.42	106	244	65	27	124	5	69
December.....	159	2,443,111.99	26	366,964.50	100	267	38	26	105	5	78
1891.											
January.....	203	2,850,088.52	21	537,871.65	94	258	59	28	141	3	75
February.....	142	3,139,303.97	24	292,509.13	105	234	49	19	119	5	73
March.....	200	3,016,893.67	23	593,987.00	116	264	44	28	131	5	75
April.....	185	2,584,278.41	31	467,425.24	107	269	48	18	99	6	68
May.....	217	3,687,575.56	15	743,294.38	106	260	36	17	81	5	75
June.....	166	2,905,151.00	39	709,866.21	118	273	35	28	106	9	76
Total.....	2,227	35,378,533.39	384	7,013,654.96	1,312	3,095	509	284	1,453	72	861

## NAVY PAY AND PENSION DIVISION.

Month.	Accounts—		Letters—			Amount in- volved.
	Received.	Settled.	Received.	Written.	Not re- quiring reply.	
1890.						
July .....	18	12	442	286	156	\$711,929.51
August .....	31	15	505	278	227	1,385,851.02
September .....	18	23	494	266	228	300,135.26
October .....	25	18	541	250	282	399,300.31
November .....	29	23	509	273	236	732,779.97
December .....	18	24	850	261	589	1,751,583.07
1891.						
January .....	26	28	786	318	468	791,173.50
February .....	12	7	816	230	586	772,139.27
March .....	21	23	1,236	217	1,019	1,449,427.04
April .....	17	26	1,540	247	1,293	739,081.39
May .....	32	27	1,296	272	1,024	711,906.17
June .....	24	24	1,790	300	1,900	1,947,430.70
Total .....	271	250	10,805	3,207	7,598	11,692,740.21

Accounts on hand June 30, 1890.....	6
Accounts settled less than received during the fiscal year ending June 30, 1891.....	21
On hand June 30, 1891.....	27

## AMOUNT PAID FOR ALLOTMENTS AT NAVY PAY OFFICES DURING THE FISCAL YEAR 1891.

Office.	Amount.
New York .....	\$160,426.50
Washington .....	104,568.00
Philadelphia .....	55,148.00
Boston .....	69,474.00
Norfolk .....	32,103.50
Baltimore .....	22,070.00
San Francisco .....	39,223.50
Total .....	483,013.50

Allotments running .....	1,624
Allotments registered during the fiscal year ending June 30, 1891 .....	1,180
Allotments discontinued .....	1,080
Vouchers examined during the fiscal year 1891 .....	63,552

## NUMBER OF NAVY PENSIONERS AND THE AMOUNT DISBURSED DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

Pension agency.	Navy invalid pensioners.	Navy widow pensioners.	Children under 16 years of age drawing pension.	Dependent relatives.	Minors.	Total.	Disbursements for the year ending June 30, 1891.
Boston .....	2,562	1,023	469	239	36	4,329	\$580,610.70
Chicago .....	2,035	510	270	124	23	2,962	458,939.87
New York .....	1,512	734	359	154	15	2,774	379,121.57
Philadelphia .....	1,419	667	317	141	45	2,589	325,675.41
San Francisco .....	320	57	35	7	15	434	51,532.74
Washington .....	1,703	728	298	130	42	2,901	476,868.57
Total .....	9,551	3,719	1,748	795	176	15,989	2,272,748.86

The sum of \$3,420.46 was expended under section 4718 of the Revised Statutes to reimburse those who bore the expense of last sickness and burial of pensioners. Also the amount of \$94 was paid as fees to examining surgeons for surgical examinations made during the fiscal year ending June 30, 1891.

## CONDITION OF BUSINESS.

You will observe that material progress has been made by the different divisions of the office in bringing up the work heretofore in arrears. In every division the claims and accounts on hand unsettled is considerably less than at the end of the preceding fiscal year. While recent pension legislation has materially increased the work of at least two divisions of the office, and while the increase in the clerical force has not been commensurate with the increased labor as a result of such legislation, yet I am happy to be able to say that the work has been kept up by the present force to a satisfactory degree.

The number of letters of inquiry from the Pension Office unanswered a few months ago was over 6,000, covering a period of over six months. At this writing the number has been reduced to less than 3,000, covering a period of less than three months. Unless there is a material increase in the number of inquiries, which I do not anticipate, I am satisfied that this class of work will be fully up to date before the end of the present calendar year, and at that time a part of the force now engaged upon it can be assigned to duty in the paymaster's division, the work of which is now somewhat in arrears.

The work of the paymaster's division requires the highest order of clerical ability, hence my recommendation in the " Estimate for salaries, 1893," that the two \$800 clerkships should be abolished and one \$1,600 clerk be allowed in lieu thereof; one such clerk will be of more value to the office than two \$800 copyists. I have every reason to believe that before the end of another year the work of every division will be up to date.

Too much can not be said in commendation of the efficient chiefs of the different divisions of the office and their able corps of clerks. They have been faithful, attentive, and industrious, and they fully merit all the words of commendation that can be bestowed upon them by the head of the office.

I have the honor to be, sir, your obedient servant,

JOHN R. LYNCH,  
*Auditor.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*



(No. 13.)

## REPORT OF THE FIFTH AUDITOR.

TREASURY DEPARTMENT,  
FIFTH AUDITOR'S OFFICE,  
*Washington, D. C., October 30, 1891.*

SIR: According to your instruction under date of the 2d ultimo, I have the honor to hereby submit to you the annual report of this office for the fiscal year ended June 30, 1891.

The following is a statement showing the character and amount of the work performed:

Accounts adjusted .....	38,695
Reports made to the First Comptroller .....	8,387
Vouchers examined .....	530,954
Amount involved in adjustments .....	\$686,449,546.22
Reports copied .....	9,083
Letters written .....	3,638
Coupon books of internal-revenue stamps counted .....	38,975
Coupon books of internal-revenue stamps scheduled .....	37,811
Letters copied by hand .....	589
Comptroller's certificates copied .....	8,409
Invoice and debenture certificate numbers posted from returns of collectors of customs (section 4213, Revised Statutes) .....	393,059
Consular-fee reports proven .....	2,469
Pages of consular-fee reports tabulated .....	18,216
Drafts examined for payment .....	1,113

The accounts shown to have been adjusted are more than three times the number ordinarily settled annually by this office in the regular course of business. The excess consists almost wholly of 27,372 claims for rebate of revenue tax on tobacco and snuff, which were settled during the last four months of the fiscal year; while these claims were simple compared with the other accounts settled in this office, they entailed a very large amount of extra work. The regular business of the Bureau was thereby necessarily retarded, the extra work coming upon a clerical force whose common duties were already adequate to their strength. But I am gratified to be able to report that by close application to business, and by working during extra hours, the lost ground has been recovered and the work is now up to its customary status of completion.

I appreciate the interest manifested in the public business connected with their desks, by the clerks of the office, and commend them for the industry and alacrity with which they have prosecuted their labors.

The results of the system of checking consular fees from customs returns (section 4213 of the Revised Statutes, the work of which appears in two captions of the above statement) are quite satisfactory. A considerable amount of fees is annually saved to the Treasury by the detec-

tion and correction of errors and omissions in fee returns and of practices tending to deprive the Government of its revenue.

The matter to which my letter to you, of the 25th of June last, related, was one of the results of the workings of this system in this Bureau, in which it was discovered that goods ostensibly shipped through this country to a foreign destination were being entered largely for consumption in the United States, the official fee of \$2.50 required by law for exportations to this country, for each consular certification to an invoice, being in these cases retained by the consul as a notarial or personal fee, under the decision of the Supreme Court of the United States in the case of *Mosby vs. the United States* (133 U. S. Reports, 273), in which the fees for certification by United States consuls of invoices for goods in transit through the United States to other countries were declared to be unofficial fees and as belonging to the consul.

You were pleased to lay the subject before the Department of State on the day following the receipt of my letter, and thereupon, on July 17, 1891, that Department issued a circular to the consular officers of the United States, in which the following conclusions were reached and instruction given:

This discovery leads to the belief that the obtaining of a consular invoice for goods shipped ostensibly in transit through the United States to some other country is *prima facie* evidence of an intent to dispose of the goods in the United States if it be found on arrival there to be advantageous to do so. A shipment nominally "for transit," but with the option of sale in the United States, and so documented as to enjoy the privilege of entry for consumption as well as for transit, should be regarded and treated as an export to the United States, and the fee for certifying the invoice should be turned into the Treasury as official. The fee for an invoice of goods shipped for transit through the United States is unofficial only when the goods are shipped *bona fide* and absolutely for transit, without any arrangement for the contingency of a sale in the United States. You will be held to account for the fees in accordance with this instruction.

I have construed this circular to mean that in all cases where a certificate to an invoice is procured from a consular officer of the United States the fee therefor shall be returned to the Treasury as official, without regard to the alleged destination of the goods; and those officers are being so instructed when the subject is adverted to in their correspondence with this Bureau. It seems to be the only practical and safe solution of the question, the difficulty being to ascertain in each case the final disposition of the goods. Neither the assertion of the shipper nor the writing upon the invoice that the goods are "for transit" is a guaranty of the absolute carriage of the merchandise through and out of the United States.

There will now follow in the order of the divisions of the office some exhibits resultant upon the adjustments of accounts and claims and suitable remarks thereon, and at the end of the report will appear the customary appendix, tables lettered from A to K, showing in detail the condition of the public business to which they relate.

#### DIPLOMATIC AND CONSULAR DIVISION.

*Diplomatic service.*—The accounts of ministers and other officers of the diplomatic service have been adjusted, showing (Table A of the Appendix) expenditures and passport fees for the year, as follows:

Paid for salaries of ministers .....	\$288,297.54
Paid for salaries, secretaries of legations .....	31,302.20
Paid for salary, clerk to legation in Spain .....	1,200.00
Paid for salaries, diplomatic officers, while receiving instructions and in transit .....	14,903.81

Paid for salaries, <i>chargés d'affaires ad interim</i> .....	\$26,792.06
Paid for salaries, interpreters to legations .....	9,279.29
Paid for contingent expenses, foreign missions .....	95,898.96
Paid for loss by exchange, diplomatic service .....	5,656.74

Total salaries and expenses .....	473,330.60
Passport fees received and accounted for .....	1,767.56

The total of salaries and expenses for this service is greater than that reported for last year, the excess being principally on the contingent expenses, foreign missions, which exceeds the amount for 1890 by \$18,857.62.

There are six legations for which the salary accounts of the ministers have not been received for the quarter ended June 30. These are pointed out in Table A of the Appendix.

The appropriations for salaries, *chargés d'affaires ad interim*, \$20,000, and loss by exchange, diplomatic service, \$2,500, have each been exceeded, the former by one-third and the latter by more than double the amount appropriated.

The deficiencies in both of these appropriations are larger than they were for last year.

*Consular service.*—Accounts of consular officers have been adjusted, showing expenses for this service and official fees collected, as follows (Tables B, C, D, and E of the Appendix):

Paid:	
Salaries, consular service .....	\$480,091.48
Salaries while receiving instructions and in transit .....	20,373.05
Salaries, consular officers not citizens .....	13,099.73
Salaries, consular clerks .....	13,212.52
Loss on bills of exchange .....	7,006.63
Pay of consular officers for services to American vessels .....	21,312.01
Compensation from fees (sections 1703, 1730, and 1733, Revised Statutes) .....	195,879.59
Office rent and clerk hire (section 1732, Revised Statutes) .....	3,272.46
Contingent expenses, United States consulates .....	219,880.68
Allowance for clerks at consulates .....	86,175.33
Expenses of prisons for American convicts .....	7,767.48
Salaries, interpreters to consulates in China, etc .....	13,350.00
Salaries, marshals for consular courts .....	8,332.88
Expenses of interpreters and guards, etc .....	4,561.28
Boat and crew at Hongkong and Osaka and Hogo .....	842.76
	1,095,160.93

Received:	
Consular fees received for official services .....	978,142.58

Excess of expenditures over receipts .....	117,018.35
--	------------

The expenditures for the consular service have exceeded the receipts for the first time since 1886. The expenses show an increase of \$63,112.85 over last year, and the fees a falling off of \$61,510.68, making a difference of \$124,623.53. About seven-eighths of the increase in expenses occurred in the "contingent expenses, United States consulates" and "allowance for clerks at consulates." The remainder is for "salaries while receiving instructions and in transit" and "salaries, consular service," for the former of which an appropriation was made for this year for the first time, the appropriation for "salaries, consular service," having heretofore had to bear the extra compensation incident to instructions and transits in addition to the regular salaries while at post. The new appropriation is a step in the right direction, and the need therefor had been a subject of remark in the annual reports of this office for a number of years. It was suggested in the report of this Bureau for the fiscal year of 1887 that an annual permanent

appropriation should be made to cover the payments to consular officers while receiving instructions, awaiting the receipt of their exequaturs and making transit. The new appropriation does not include the payments for time while awaiting the receipt of exequatur, which it would seem proper for it to do, as the payments made for time thus employed duplicate with the regular salary of the officer in charge of the post, as in case of payments for instructions and transit salary.

Three appropriations have been exceeded by the expenditures reported in the above summary, viz: "Salaries, consular officers not citizens," "loss by exchange, consular service" and "contingent expenses, United States consulates."

*Consular fees.*—The consular fees collected for official services are stated in detail, as to the character and amount at each consulate, in Table H of the Appendix (page 619), and aggregate, in kind and amount, as follows:

Invoice certificates.....	\$896,655.25
Landing certificates.....	39,862.00
Bills of health.....	20,992.50
Currency certificates.....	8,681.00
Other fees.....	11,951.83
<b>Total.....</b>	<b>978,142.58</b>

The falling off in the consular fees is upon invoice and currency certificates. The invoice fees are short in amount of those received last year by \$55,285.50; which, at the rate of \$2.50 per invoice, would show 22,114 fewer dutiable importations of foreign goods into this country during the year.

*Relief of seamen.*—As shown in Tables F and G of the Appendix, accounts for relief and wages of seamen were adjusted with the following results:

Board and lodging.....	\$8,531.93
Clothing.....	5,610.49
Medical aid.....	5,279.36
Other expenses.....	8,031.11
Loss by exchange.....	282.93
Passage to the United States paid at the Treasury.....	10,967.85
<b>Total.....</b>	<b>38,703.67</b>
Amount of extra wages and arrears collected.....	262,899.02
<b>Total.....</b>	<b>262,899.02</b>
Amount of extra wages and arrears paid to seamen.....	256,026.36
Amount of extra wages and arrears paid for relief.....	6,261.96
Amount of extra wages and arrears in hands of consuls.....	610.70
<b>Total.....</b>	<b>262,899.02</b>
<b>Total relief afforded seamen.....</b>	<b>38,703.67</b>
<b>Wages and extra wages applied.....</b>	<b>6,261.96</b>
<b>Total.....</b>	<b>44,965.63</b>
Amount paid by the United States.....	32,441.71
Balance of appropriation unexpended October 26, 1891.....	17,558.29
<b>Total sum appropriated.....</b>	<b>50,000.00</b>

The cost of relief of destitute American seamen for this year, namely, \$32,441.71, is less than it has been for the last two previous years, yet the number of seamen relieved (1,282) is greater. The amount of relief reported for last year (1890) was \$38,277.75, while the number of seamen aided was 1,174, and for the year before (1889) \$34,813.19 were expended for 956 seamen.

It is suggested whether the disbursement of a smaller sum for the

care of a larger number of seamen may not indicate greater attention by consular officers to the duty of freeing their consulates as soon as possible of the subjects of relief, and thereby lessening the amount of expense per capita.

The average amount of expense per head was \$25.30.

The three largest amounts paid for relief by consular officers for the year were at consulates in Nova Scotia, namely:

At Halifax.....	\$4,411.09
At Pictou.....	2,523.47
At Yarmouth.....	2,446.04

inclusive of amounts paid at the Treasury for certificates of transportation issued at those offices, the whole aggregating nearly one-third of the total relief afforded seamen, and the men receiving it, numbering 511, amounted to nearly one-half of the whole number relieved during the year. And it is worthy of notice that while such heavy relief is granted by these consulates, the seamen's wages collected by them are insignificant. It may be stated also that the seamen receiving relief at these and neighboring points are mainly fishermen, and many of them appear in the reports to have been simply lost from their vessels, a condition considered unfavorable to relief, at least of the nature of clothing.

*Other expenses of the foreign service.*—Accounts other than those herein before reported and in addition to the amounts which are included in the following table of disbursing clerks' accounts, adjusted during the year and relating to appropriations, as follows:

International American Conference.....	\$46,194.41
Conference of North, South, and Central American States.....	23,986.46
International Marine Conference.....	10,447.46
International Union of American Republics.....	3,547.63
Venezuela and American Claims Commission.....	30.33
Continental Railway Commission.....	4.00
International Standard Weights and Measures.....	6,724.45
Commission on the Establishment of International Coins.....	525.29
Protecting the interests of the United States in the Samoan Islands.....	1,333.33
Publication of international catalogue of exports and imports.....	558.90
Publication of consular and commercial reports, 1891.....	11,793.22
Procuring evidence relating to French spoliation claims.....	529.40
Refunding penalties or charges erroneously exacted.....	233.42
Allowance to widows or heirs of diplomatic or consular officers who die abroad, 1891.....	104.17
Transporting remains of diplomatic officers, consuls, and consular clerks, 1891.....	616.64
Fees and costs in extradition cases, 1891.....	406.37
Relief of claimants for destruction of private-armed brig <i>General Armstrong</i> .....	121.65
Relief of Henry Clay and others, owners and crew of the whaling schooner <i>Franklin</i> , per private act No. 166, approved February 21, 1891.....	3,500.00
Relief of the owners and crews of the American whaling vessels <i>Midas</i> , <i>Progress</i> , <i>Lagoda</i> , <i>Daniel Webster</i> , and <i>Europa</i> , private act No. 171, approved February 21, 1891.....	125,000.90
Buildings for legation in Japan, 1891.....	2,000.00
Steam launch for legation at Constantinople, 1891.....	1,086.19
Bringing home criminals, 1891.....	282.57
Payment to A. H. Allen, act of September 30, 1890.....	110.60
Rescuing shipwrecked American seamen, 1891.....	350.00
Foreign hospital at Panama, 1891.....	500.00

*Disbursing clerk's accounts.*—Accounts of F. J. Kieckhoefer, disbursing clerk of the Department of State, have been adjusted, showing expenditures from appropriations as follows:

Salaries, Department of State, 1890, \$1,000; 1891, \$110,671.51.....	\$111,671.51
Stationery and furniture, Department of State, 1890, \$21; 1891, \$5,995.28.....	6,016.28
Contingent expenses, Department of State, 1890, \$279.40; 1891, \$5,599.13.....	5,878.53
Books and maps, Department of State, 1890, \$376.50; 1891, \$1,729.73....	2,106.23

Lithographing, Department of State, 1891.....	\$1,200.00
Proof reading, Department of State, 1891.....	790.00
Binding manuscript papers, Department of State.....	1,870.11
Contingent expenses, foreign missions, 1890, \$1,278.53; 1891, \$19,022.67.	20,301.20
Contingent expenses, United States consulates, 1889, \$1.80; 1890, \$6,422.93; 1891, \$17,786.99.....	24,211.72
International American Conference.....	10,867.95
International Marine Conference.....	643.31
International Union of American Republics.....	29,341.21
International Remonetization of Silver.....	30.00
Venezuela and American Claims Commission.....	11,236.75
Protecting the interests of the United States in the Samoan Islands.....	2,837.50
Editing Revised and Annual Statute.....	5,643.45
Continental Railway Commission.....	27,072.88
Commission for the establishment of international coins.....	6,454.52
Publication of international catalogue of exports and imports.....	2,965.40
Publication of consular and commercial reports, 1890, \$12; 1891, \$4,359.25.	4,371.25
Expenses under the neutrality act, 1890, \$2,472.90; 1891, \$2,502.50.....	4,975.40
Emergencies arising in the diplomatic and consular service, 1890, \$9,933.68; 1891, \$31,663.53.....	41,597.21
Transporting remains of diplomatic officers, consuls, and consular clerks, 1891.....	125.25
Rescuing shipwrecked American seamen, 1890, \$78; 1891, \$2,225.93.....	2,303.93
Purchase of portraits of Henry Clay and John Quincy Adams.....	2,500.00
Salaries, chargé d'affaires <i>ad interim</i> , 1890.....	1,552.69
Loss by exchange, diplomatic service, 1890.....	204.39
Loss by exchange, consular service, 1890.....	56.28

*Accounts for prior years.*—Diplomatic and consular accounts not heretofore reported were received or perfected during the year, and have been adjusted as follows:

Contingent expenses, foreign missions, 1880, \$156.25; 1887, \$20.74; 1890, \$2,058.90.....	\$2,235.89
Salaries of ministers, 1889, \$20.60; 1890, \$1,453.80.....	1,474.40
Salaries of secretaries of legations, 1890.....	125.00
Loss by exchange, diplomatic service, 1889, \$16.80; 1890, \$1,195.53.....	1,212.33
Loss by exchange, consular service, 1886, \$42.17; 1888, \$111.68; 1889, \$12.25; 1890, \$707.41.....	873.51
Salaries of chargés d'affaires <i>ad interim</i> , 1890.....	607.82
Salaries, consular service, 1890.....	2,286.94
Salaries, consular officers not citizens, 1890.....	932.60
Salaries, interpreters to consulates, 1890.....	625.00
Allowance for clerks at consulates, 1890.....	700.00
Pay of consular officers for services to American vessels, 1888, \$92.71; 1889, \$626.80; 1890, \$4,392.22.....	5,111.73
Compensation of consular officers from fees, 1890.....	548.22
Consular fees adjusted, 1888, \$157.98; 1889, \$707.50; 1890, \$3,421.72.....	4,287.20
Contingent expenses, United States consulates, 1871, \$128.12; 1885, \$800; 1888, \$110.60; 1889, \$114.22; 1890, \$4,347.17.....	5,510.11
Relief and protection of American seamen, and wages of seamen, 1885, \$6; 1886, \$40.50; 1888, \$90.12; 1889, \$219.82; 1890, \$3,161.25.....	3,517.69
Rescuing shipwrecked American seamen, 1885, \$56.88; 1888, \$75; 1890, \$365.05.....	496.93
Expenses of prisons for American convicts, 1890.....	586.57
Books and maps, Department of State, 1890.....	30.00
Publication of consular and commercial reports, 1890.....	3,305.36
International Bureau of Weights and Measures.....	1,600.00
Bringing home criminals, 1890.....	358.99
Fees and costs in extradition cases, 1890.....	49.50
Editing Revised and Annual Statutes.....	6.00
Buildings and grounds for legation in China, 1890.....	896.88
Steam launch for legation in Constantinople, 1890.....	565.73
International Exposition at Paris, 1889.....	37,784.91

*London bankers' accounts.*—Accounts of the United States bankers at London, Morton, Rose & Co., adjusted during the year, show payments by them aggregating \$284,060.37, and receipts from consular officers of surplus fees amounting to \$284,836.32, and of wages of seamen \$17.60. The disbursements related to appropriations as follows:

Salaries of ministers, 1890, \$30,528.94; 1891, \$163,791.05.....	\$194,319.99
Salaries, chargés d'affaires <i>ad interim</i> , 1891.....	1,307.02
Salaries, secretaries of legations, 1890, \$4,473; 1891, \$24,953.20.....	29,426.20
Salaries, interpreters to legations, 1890, \$1,758.22; 1891, \$3,678.88.....	10,437.10
Salary of clerk to legation in Spain, 1891.....	1,158.00
Contingent expenses, foreign missions, 1890, \$3,856.52; 1891, \$40,403.60.....	44,260.12
Contingent expenses, United States consulates, 1890, \$10.46; 1891, \$114.15.....	124.61
Steam launch for legation at Constantinople, 1891.....	1,694.00
Protecting the interests of the United States in the Samoan Islands....	1,333.33

*Estates of decedents' trust funds.*—Accounts of this fund (section 1709, Revised Statutes) were adjusted, showing the following sums paid over to the legal representatives of citizens of the United States dying abroad, viz:

Estate of Daniel Healy.....	\$39.00
Estate of Frederick Poncher.....	554.31
Estate of William Thomas.....	833.19

## INTERNAL REVENUE DIVISION.

The total collections of internal revenue during the fiscal year 1891, as shown by the adjustments of collectors' accounts, and exhibited in detail in Table I, amounted to \$145,624,272.42. Included in this amount \$12,405.03 belongs to the collections of previous year.

The accounts of collectors of internal revenue, as adjusted for the fiscal year, aggregate \$3,875,287.24, inclusive of amounts allowed storekeepers and gaugers. These expenses in detail are given in Table K (page —).

Of this total expense the sum of \$74,767.63 belongs to prior fiscal year, of which \$550.56 is commissions on tax-paid spirit stamps sold.

The following exhibit shows, by States, for what these expenses were incurred:

District.	Compensation of collector		Rent, fuel, lights, and tele- phone.	Station- ery and other expenses.	Compensa- tion of storekeepers.	Compen- sation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama.....	\$2,750.00	\$16,398.19		\$183.72	\$2,259.00	\$2,095.42	\$23,686.33
Arkansas.....	3,025.78	12,425.93	\$60.00	391.28	13,238.00	3,227.85	32,358.84
California.....	8,437.69	53,275.10	1,265.00	1,446.72	22,409.00	40,477.26	127,310.77
Colorado.....	3,500.00	15,688.34	1,246.65	105.30	96.00	1,569.34	22,265.63
Connecticut.....	4,500.00	22,761.42	210.00	503.20	8,040.00	6,896.29	42,910.91
Florida.....	3,025.00	11,055.79	775.91	121.87			15,578.57
Georgia.....	4,500.00	37,250.26	823.23	418.49	55,694.50	5,294.40	103,980.88
Illinois.....	18,000.00	95,733.87	281.00	1,331.04	97,192.50	108,497.25	321,035.66
Indiana.....	9,000.00	32,398.44	518.00	491.47	30,490.50	24,546.04	97,444.45
Iowa.....	5,750.76	23,037.57	800.00	508.81	564.00	1,951.69	32,612.83
Kansas.....	2,875.00	15,600.55	50.00	83.64		86.36	18,695.55
Kentucky.....	22,500.05	117,698.92	1,329.24	2,746.33	453,833.50	159,149.67	757,257.71
Louisiana.....	3,890.25	27,264.22	120.00	253.20		3,162.03	34,689.70
Maryland.....	4,500.00	45,699.90	990.00	622.46	46,419.00	35,501.25	133,732.61
Massachusetts.....	4,500.00	32,921.59	120.00	277.39	18,280.00	15,495.29	75,495.29
Michigan.....	7,375.00	30,548.61	1,133.25	396.96		1,705.03	41,158.85
Minnesota.....	4,500.00	19,430.05	60.00	180.00	7,808.00	7,166.12	39,144.17
Missouri.....	8,228.05	55,001.93	397.80	950.01	28,736.00	26,671.32	119,985.12
Montana.....	3,500.00	15,200.92	1,750.00	97.68		1,194.59	21,743.19
Nebraska.....	4,500.00	27,791.14	92.30	306.30	10,158.00	8,079.95	50,927.69
New Hampshire.....	3,838.31	12,440.73		173.58	1,416.00	472.59	18,341.21
New Jersey.....	7,067.80	41,960.04	600.00	591.30	3,816.00	6,644.27	60,679.41
New Mexico.....	2,750.00	8,319.61		185.52		468.33	11,723.49
New York.....	27,000.00	178,091.46	14,631.07	2,071.51	14,083.00	61,353.44	297,230.48
North Carolina.....	8,999.98	81,826.23	1,281.43	1,394.82	223,588.50	27,272.34	344,363.30
Ohio.....	17,779.85	80,597.20	528.00	1,241.40	58,226.00	75,491.17	233,883.62
Oregon.....	3,250.00	13,679.76	1,414.85	241.16	991.00	1,342.45	20,919.22
Pennsylvania.....	17,527.58	130,254.47	3,672.01	1,348.10	124,427.50	74,166.82	351,396.48
South Carolina.....	3,193.46	14,399.60		155.51	9,786.00	469.89	28,004.46
Tennessee.....	7,428.83	37,485.61	60.00	543.40	65,035.00	11,206.97	121,759.81
Texas.....	5,655.23	27,162.39	250.00	272.55	1,424.00	2,885.28	37,649.55
Virginia.....	9,000.00	73,454.14	108.00	421.58	39,662.00	10,568.71	139,214.43
West Virginia.....	4,500.00	21,140.32	100.00	105.54	5,032.00	4,628.52	35,566.58
Wisconsin.....	7,877.12	35,874.54	140.00	413.20	6,641.00	11,614.59	62,560.45
Total.....	255,325.75	1,463,869.07	34,807.74	20,095.04	1,349,336.00	751,253.64	3,875,287.24

## MISCELLANEOUS DIVISION.

To this division are assigned for settlement all miscellaneous accounts, including salaries and expenses of agents, surveyors of distilleries, fees and expenses of gaugers, stamp agents' accounts, counsel fees, taxes refunded, redemption of stamps, accounts for the manufacture of paper, and for the salaries of the Commissioner of Internal Revenue; also accounts of the Census Office, Smithsonian Institution and National Museum, contingent expenses of the Post-Office Department, and sundry accounts of the Patent Office.

*Agents' accounts.*—The salaries and expenses of internal revenue agents for the year are as follows:

Name.	Per diem.	Salary.	Expenses.			Total.
			Transportation.	Subsistence.	Other expenses.	
Ralph Ballin.....	\$7.00	\$1,834.00	\$537.86	\$828.00	\$73.74	\$3,273.00
W. H. H. Bowen.....	7.00	385.00	241.79	135.00	13.06	774.85
A. H. Brooks.....	7.00	2,205.00	352.91	888.23	286.70	3,732.84
S. C. Cardwell.....	6.00	312.00	86.06	165.00	6.90	569.06
W. H. Chapman.....	7.00	2,191.00	435.04	1,020.00	130.00	3,776.04
Samuel F. Culbertson.....	7.00	2,198.00	339.02	972.00	61.60	3,570.62
Alvah Eastman.....	7.00	2,156.00	390.49	1,014.00	54.29	3,614.78
C. W. Eldridge.....	7.00	2,191.00	391.60	1,038.00	31.45	3,652.05
Thomas J. Grimeson.....	7.00	2,191.00	392.06	957.00	50.85	3,591.81
M. A. Haynes.....	7.00	2,149.00	221.16	939.00	12.85	3,322.01
Constant C. Hodgman.....	7.00	2,025.00	223.76	1,074.00	97.55	3,420.31
W. H. Knisely.....	7.00	2,093.00	464.58	1,041.00	46.73	3,645.31
Wolcott Lay.....	7.00	2,191.00	989.08	1,005.00	190.72	4,375.80
J. B. McCoy.....	7.00	2,191.00	553.60	1,053.00	45.60	3,823.20
Clarence Moore.....	6.00	1,062.00	419.77	594.00	59.40	2,135.17
D. D. Spaulding.....	7.00	2,191.00	868.94	789.00	79.47	3,928.41
William Somerville.....	7.00	2,212.00	524.96	1,071.00	68.27	3,876.23
F. D. Sewell.....	10.00	3,130.00	109.80	88.50	8.24	3,336.54
L. A. Thrasher.....	7.00	2,191.00	424.52	896.25	51.73	3,563.50
George H. Wheelock.....	7.00	1,999.00	607.56	999.00	83.35	3,688.91
Robert Williams, jr.....	7.00	2,191.00	317.93	1,083.00	27.46	3,619.39
W. J. Wilmore.....	7.00	1,736.00	410.91	867.00	41.19	3,055.10
Total.....		43,024.00	9,284.30	18,576.98	1,521.15	72,346.43
Stationery furnished revenue agents.....						209.76
Transportation over Pacific railroads under orders from the Treasury Department.....						312.72
Total.....						72,868.91

*Stamp accounts.*—The accounts of the Commission of Internal Revenue for distilled-spirit and other stamps are as follows:

## DISTILLED-SPIRIT STAMPS.

Dr.		Cr.	
To stamps on hand June 30, 1890..	\$19,120,515.00	By stamps sent to collectors.....	\$88,636,205.00
To stamps received from printers.....	82,875,550.00	By stamps destroyed by committee.....	1,531.80
To stamps returned by collectors.....	429,635.00	By stamps on hand June 30, 1891..	13,789,495.00
To stamps received for redemption.....	1,531.80		
	102,427,231.80		102,427,231.80

## SPECIAL-TAX STAMPS.

To stamps on hand June 30, 1890..	\$3,297,778.00	By stamps sent to collectors.....	\$9,148,419.34
To stamps received from printers.....	9,957,843.33	By stamps destroyed by committee.....	2,450,980.00
To stamps returned by collectors.....	321,464.67	By stamps on hand June 30, 1891..	1,977,686.66
	13,577,086.00		13,577,086.00

## OLEOMARGARINE STAMPS.

To stamps on hand June 30, 1890..	\$439,756.00	By stamps sent to collectors.....	\$1,132,796.00
To stamps received from printers.....	1,395,760.00	By stamps destroyed by committee.....	95.76
To stamps returned by collectors.....	1,372.00	By stamps on hand June 30, 1891..	704,092.00
To stamps received for redemption.....	95.76		
	1,836,983.76		1,836,983.76



## BEER STAMPS.

To stamps on hand June 30, 1890..	\$1,386,420.00	By stamps sent to collectors .....	\$30,674,300.00
To stamps received from printers..	31,840,500.00	By stamps destroyed by committee ..	5,619.88
To stamps received for redemption ..	5,248.96	By stamps on hand June 30, 1891..	2,555,570.00
To stamps returned by collectors ..	3,099.67		
To stamps received for exchange ..	221.25		
	<hr/> 33,235,489.88		<hr/> 33,235,489.88

## TOBACCO, SNUFF, AND CIGAR STAMPS.

To stamps on hand June 30, 1890..	\$3,044,241.47	By stamps sent to collectors .....	\$38,269,704.98
To stamps received from printers..	40,755,088.29	By stamps delivered for imprint ..	4,227,703.41
To stamps returned by collectors ..	2,249,874.67	By stamps destroyed by committee ..	130,576.04
To stamps received for redemption ..	11,520.91	By stamps on hand June 30, 1891..	3,440,392.29
To stamps returned for exchange ..	7,561.38		
	<hr/> 46,068,286.70		<hr/> 46,068,286.72

## DOCUMENTARY AND PROPRIETARY STAMPS.

To stamps on hand June 30, 1890..	\$5,361.21	By cash deposited .....	\$20.80
	<hr/> 5,361.21	By stamps on hand August 31, 1891..	5,340.41
			<hr/> 5,361.21

## STAMPED FOIL WRAPPERS.

To wrappers received from printers	\$128,054.25	By wrappers sent to collectors....	\$128,054.25
------------------------------------	--------------	------------------------------------	--------------

## STAMPS FOR PREPARED SMOKING OPIUM.

To stamps received from printers.	\$70,000.00	By stamps sent to collectors.....	\$3,750.00
	<hr/> 70,000.00	By stamps on hand June 30, 1891..	66,250.00
			<hr/> 70,000.00

*Miscellaneous expenses.*—The following sums embrace payments made by collectors of internal revenue and revenue agents for the detection of frauds upon the revenue; disbursements made by T. J. Hobbs, disbursing clerk, on account of the appropriation for "paper for internal-revenue stamps," also other expenses incident to the collection of internal revenue:

Salary .....	\$30,283.60
Traveling expenses .....	4,623.01
Expenses (incidental) .....	30,554.57
Stationery .....	15,241.81
Expressage .....	5,428.97
Counsel fees and expenses .....	1,508.75
Rewards .....	4,580.93
Surveyors of distilleries .....	1,630.02
Salaries in office of Commissioner of Internal Revenue .....	259,629.86
Salaries in office of Commissioner of Internal Revenue (reimbursable) .....	2,499.98
Fees and expenses of gaugers prior to 1891 .....	21,480.24
Fees and expenses of gaugers .....	729,773.45
Paper for stamps (Fairchild Paper Company) .....	36,462.97
Indemnity for lost checks .....	356.00

Payments to States for refund of direct tax under act of March 2, 1891, have been made as follows:

Arkansas .....	\$156,272.65	New Hampshire .....	\$181,891.02
California .....	208,246.89	New Jersey .....	382,614.83
Colorado .....	22,189.96	New York .....	2,213,330.86
Delaware .....	70,772.02	North Carolina .....	404,054.21
Illinois .....	956,760.69	Ohio .....	1,332,025.93
Indiana .....	769,144.03	Pennsylvania .....	1,654,711.43
Kansas .....	60,981.83	Rhode Island .....	87,493.34
Maine .....	357,702.10	Tennessee .....	392,012.07
Massachusetts .....	696,107.88	Wisconsin .....	441,333.67
Michigan .....	420,865.66		
Minnesota .....	92,245.40		
Missouri .....	646,958.23	Total .....	11,477,714.70

Claims for rebate of tax on tobacco under act of December 15, 1890, were adjusted as follows:

State.	No. of claims.	Amount.	State.	No. of claims.	Amount.
Alabama .....	487	\$19,666.41	Montana .....	244	\$7,930.15
Arkansas .....	514	14,799.89	Nebraska .....	606	15,808.40
California .....	543	35,010.87	New Hampshire .....	825	24,945.32
Colorado .....	255	12,413.96	New Jersey .....	186	13,161.11
Connecticut .....	237	13,298.84	New Mexico .....	138	495.41
Florida .....	152	3,577.02	New York .....	2,518	115,563.64
Georgia .....	1,120	39,976.56	North Carolina .....	751	19,324.23
Illinois .....	2,011	68,884.74	Ohio .....	2,811	87,090.87
Indiana .....	1,139	37,221.32	Oregon .....	238	19,837.35
Iowa .....	1,393	38,932.92	Pennsylvania .....	2,299	110,769.46
Kansas .....	908	20,626.19	South Carolina .....	353	7,543.41
Kentucky .....	213	9,072.23	Tennessee .....	329	27,714.69
Louisiana .....	539	19,769.94	Texas .....	1,183	42,591.37
Maryland .....	398	3,638.45	Virginia .....	404	24,498.28
Massachusetts .....	508	37,205.67	West Virginia .....	248	10,298.29
Michigan .....	1,168	35,216.23	Wisconsin .....	1,512	34,270.54
Minnesota .....	891	30,497.90			
Missouri .....	1,143	56,664.40	Total .....	23,264	1,080,376.06

Five hundred and forty-nine claims for the redemption of stamps, amounting to \$23,165.65, were settled during the year, from which \$365.25 were discounted, leaving \$22,800.45 actually paid.

By the last annual report of this office for 1890 it appeared the Secretary of the Treasury had on deposit to his credit on account of "fines, penalties, and forfeitures" (special deposit account No. 1) \$52,336.70. During the year \$190,654.59 have been deposited and \$172,622.98 have been disbursed, leaving a balance to his credit January 1, 1891, of \$70,368.31.

On account of "miscellaneous deposit" (special deposit account No. 3) there was a balance to his credit January 1, 1890, of \$70,171.59; \$79,847 have been deposited and \$72,602.87 disbursed, leaving a balance to his credit January 1, 1891, of \$77,415.72.

The balance to his credit January 1, 1890, on account of "offers in compromise" (special deposit account No. 5), was \$28,235.45. During the year \$76,509.43 were deposited and \$84,896.78 disbursed, leaving a balance to his credit January 1, 1891, of \$19,854.10.

Accounts were adjusted for the following sums refunded:

Taxes erroneously assessed and collected, \$69,210.32; drawback on beer exported, \$29,891.16; and on other merchandise exported, \$16,928.38; and surplus proceeds of lands sold for taxes in the late insurrectionary States, \$643.47.

The disbursements made by George Waterhouse, special disbursing agent of the Treasury Department of the South Carolina free school fund commissioners, amounted to \$1,884.25.

Accounts of one stamp agent, involving \$70.63, were adjusted during the year.

Accounts of Robert Martin for taking census of Oklahoma amount to \$2,764.13.

Accounts of Theodore Davenport, disbursing clerk, Post-Office Department, have been adjusted, as follows:

Sales of post-route maps, 1891 .....	\$1,661.03
Rent of buildings, 1891 .....	18,583.92
Official Postal Guides, 1890, \$503.56; 1891, \$10,365.96 .....	10,869.52
Post-route maps, 1890, \$4,299.70; 1891, \$16,444 .....	20,743.70
Miscellaneous items, 1890, \$641.47; 1891, \$11,750.87 .....	12,392.34
Plumbing and gas fixtures, 1890, \$54; 1891, \$2,564.38 .....	2,618.38
Painting, 1890, \$272.95; 1891, \$2,263.99 .....	2,536.94

Horses and wagons, 1890, \$146.10; 1891, \$1,407.24.....	\$1,553.34
Hardware, 1890, \$15.87; 1891, \$983.90.....	999.77
Furniture, 1890, \$60.86; 1891, \$3,997.98.....	4,058.74
Fuel, 1890, \$37.60; 1891, \$7,897.97.....	7,935.57
Stationery, 1890, \$29.31; 1891, \$11,769.86.....	11,799.17
Carpets, 1891.....	2,999.03
Telegraphing, 1890, \$7.53; 1891, \$40.19.....	47.72
Postage, 1890, \$150; 1891, \$350.....	500.00

Accounts rendered by George W. Evans, disbursing clerk, Department of the Interior, have been adjusted as follows:

Official Gazette, Patent Office, 1890, \$1,468.50; 1891, \$58,103.20.....	\$59,571.70
Photolithographing, Patent Office, 1890, \$10,519.74; 1891, \$94,300.70.....	106,903.64
Scientific library, Patent Office, 1890, \$224.90; 1891, \$2,376.93.....	2,603.83
International protection of industrial property, Patent Office.....	641.30
Public use of inventions and defending suits.....	257.59

Accounts rendered by J. C. Stoddard, disbursing clerk, Census Office, have been adjusted as follows:

Expenses of Eleventh Census.....	\$4,889,799.70
Printing, engraving, and binding.....	238,775.37
Farms, homes, and mortgages.....	723,952.92

Accounts of W. W. Karr, disbursing clerk, Smithsonian Institution, have been adjusted as follows:

Preservation of collections, National Museum, 1889, \$13.00; 1890, \$3,461.47; 1891, \$121,742.34.....	\$125,216.81
Furniture and fixtures, National Museum, 1890, \$741.51; 1891, \$20,309.70.....	21,051.21
Heating and lighting, National Museum, 1890, \$2,325.30; 1891, \$10,716.78.....	13,042.08
International exchanges, Smithsonian Institution, 1890, \$11.99; 1891, \$15,639.94.....	15,651.93
Postage, National Museum, 1891.....	500.00
Smithsonian Institution building, repairs.....	2,414.23

Accounts of the Commissioner of Patents show that \$1,302,782.59 were received during the fiscal year 1891, and deposited with the Treasurer of the United States, on account of patent fees.

Accounts for transportation over Pacific railroads have been adjusted as follows:

Preservation of collections, National Museum.....	\$575.27
Expenses of Eleventh Census.....	6,640.02

I have the honor to be, very respectfully,

L. W. HABERCOM,  
*Fifth Auditor.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

## A.—STATEMENT OF SALARIES AND EXPENSES AND OF PASSPORT FEES OF THE DIPLOMATIC SERVICE OF THE UNITED STATES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Legations.	Salaries of ministers.	Salaries secretaries of legations.	Salaries diplomatic officers while receiving instructions and in transit.	Salaries chargés d'affaires <i>ad interim</i> and interpreters to legations.	Contingent expenses, foreign missions.	Loss by exchange, diplomatic service.	Totals, salaries and expenses.	Passport fees collected.
Argentine Republic.	\$10,000.00	\$682.59	\$1,243.85	<sup>1</sup> \$754.53	\$1,554.75	.....	\$14,235.72	\$73.00
Austria-Hungary.	12,000.00	857.95	.....	<sup>1</sup> 1,640.16	1,044.73	\$765.42	16,308.26	106.00
Belgium	7,500.00	.....	.....	1,784.54	995.25	.....	9,284.54	28.00
Bolivia	4,728.26	.....	.....	.....	.....	.....	5,723.51	.....
Brazil	6,717.39	<sup>2</sup> 58.70	2,119.57	<sup>3</sup> 2,298.98	3,556.59	.....	14,761.23	1.00
Central American States.	9,250.14	.....	2,071.26	<sup>1</sup> 819.45	<sup>3</sup> 3,339.17	89.93	15,569.95	28.00
Chile	10,000.00	.....	.....	.....	3,782.26	.....	13,782.26	12.00
China	12,000.00	4,425.00	1,855.31	<sup>3</sup> 3,000.00	1,933.52	1,997.10	25,210.93	44.00
Colombia	<sup>7</sup> 7,500.00	.....	.....	<sup>1</sup> 973.77	1,509.74	.....	9,983.51	.....
Denmark	7,255.43	.....	.....	.....	2,165.91	.....	9,421.34	1.00
France	17,500.00	4,135.66	.....	<sup>1</sup> 1,606.81	4,267.33	46.52	27,556.32	326.00
Germany	17,500.00	3,405.33	92.39	<sup>1</sup> 2,306.38	3,303.81	231.96	26,839.87	580.00
Great Britain	17,500.00	4,067.94	.....	<sup>1</sup> 1,862.52	4,796.56	4.76	28,231.78	261.56
Hawaiian Islands.	7,500.00	.....	.....	800.00	800.00	.....	8,300.00	4.00
Haiti	4,891.57	.....	163.04	.....	874.48	.....	5,929.09	.....
Italy	<sup>9</sup> 9,000.00	1,446.48	.....	<sup>1</sup> 1,423.14	1,140.68	.....	13,010.30	57.00
Japan	8,299.99	3,615.63	.....	<sup>1</sup> 1,850.00	3,541.99	766.29	18,073.90	8.00
Do.	.....	.....	.....	<sup>2</sup> 2,500.00	.....	.....	2,500.00	.....
Korea	7,500.00	1,171.63	387.23	<sup>1</sup> 607.05	1,936.57	655.33	12,257.81	6.06
Do.	.....	.....	.....	<sup>6</sup> 674.30	.....	.....	674.30	.....
Liberia	<sup>2</sup> 2,043.48	.....	913.05	.....	504.92	.....	3,461.45	.....
Mexico	12,000.00	1,258.37	151.63	<sup>1</sup> 1,055.43	4,479.83	296.51	19,241.77	10.00
Netherlands	7,500.00	.....	.....	.....	1,304.88	51.87	8,946.75	3.00
Paraguay and Uruguay.	<sup>6</sup> 5,625.00	.....	.....	.....	(?)	.....	5,625.00	.....
Persia	4,646.74	.....	414.08	<sup>6</sup> 879.99	2,315.20	.....	8,106.01	20.00
Peru	10,000.00	994.37	.....	<sup>1</sup> 1,634.79	1,432.07	91.72	14,203.15	.....
Portugal	<sup>6</sup> 5,108.70	.....	692.94	.....	1,668.29	20.46	7,490.39	.....
Roumania, Servia and Greece.	6,500.00	.....	.....	.....	2,257.64	.....	8,757.64	13.00
Russia	<sup>6</sup> 13,125.00	1,706.69	.....	<sup>1</sup> 3,061.23	2,706.55	436.19	21,035.66	39.00
Siam	<sup>3</sup> 3,833.33	.....	1,897.05	<sup>6</sup> 375.00	<sup>6</sup> 719.75	.....	6,825.13	.....
Spain	6,554.35	939.13	1,793.48	<sup>1</sup> 2,869.56	3,729.08	.....	15,885.60	6.00
Do.	<sup>10</sup> 1,200.00	.....	.....	.....	.....	.....	1,200.00	.....
Sweden and Norway.	7,500.00	.....	.....	.....	1,491.28	.....	8,991.28	9.00
Switzerland	5,000.00	.....	.....	.....	1,244.52	.....	6,244.52	79.00
Turkey	9,402.17	1,403.38	195.65	<sup>1</sup> 1,101.90	3,589.42	160.39	15,862.91	50.00
Do.	.....	.....	.....	<sup>2</sup> 2,000.00	.....	.....	2,000.00	.....
Venezuela	7,500.00	1,133.15	16.30	<sup>1</sup> 876.36	2,049.65	.....	11,575.46	3.00
AGENCY AND CONSULATE-GENERAL.								
Cairo, Egypt.	<sup>11</sup> 5,315.99	.....	896.98	.....	.....	42.29	6,255.26	.....

<sup>1</sup> Chargé d'affaires *ad interim*.<sup>2</sup> Accounts for March and June quarters, 1891, of secretary of legation not received.<sup>3</sup> Account of chargés d'affaires for month of July, 1890, not received.<sup>4</sup> Complete contingent expense accounts for the year not received.<sup>5</sup> Interpreter to legation.<sup>6</sup> Accounts for June quarter not received.<sup>7</sup> No accounts for contingent expenses received.<sup>8</sup> Account for interpreter's salary, December quarter, 1890, not received.<sup>9</sup> The excess of appropriation is due to salary paid minister while awaiting presentation of his credentials.<sup>10</sup> Salary of clerk to legation.<sup>11</sup> The excess of appropriation is due to salary paid to agent and consul-general while awaiting receipt of exequatur.

## A.—STATEMENT OF SALARIES AND EXPENSES AND OF PASSPORT FEES OF THE DIPLOMATIC SERVICE, ETC.—Continued.

Legations.	Salaries of ministers.	Salaries secretaries of legations.	Salaries diplomatic officers while receiving instructions and in transit.	Salaries chargés d'affaires <i>ad interim</i> and interpreters to legations.	Contingent expenses, foreign missions.	Loss by exchange, diplomatic service.	Totals, salaries and expenses.	Passport fees collected.
OTHER PLACES.								
London <sup>1</sup> .....					\$3, 723. 05		\$3, 723. 05	
New York <sup>1</sup> .....					122. 28		122. 28	
Tangier .....					1, 100. 00		1, 100. 00	
State Department .....					19, 022. 67		19 022. 67	
Totals .....	\$288, 297. 54	\$31, 302. 20	\$14, 903. 81	\$26, 792. 06	95, 898. 96	\$5, 656. 74	473, 330. 60	\$1,767. 56
		\$1, 200. 00		\$9, 279. 29				

<sup>1</sup> United States dispatch agent.<sup>2</sup> Chargés d'affaires, *ad interim*.<sup>3</sup> Salary of clerk to legation.<sup>4</sup> Interpreters to legations.

## RECAPITULATION.

Paid for salaries of ministers .....	\$288, 297. 54
Paid for salaries of secretaries of legations .....	31, 302. 20
Paid for salary of clerk to legation in Spain .....	1, 200. 00
Paid for salaries of diplomatic officers while receiving instructions and transit .....	14, 903. 81
Paid for salaries of charges d'affaires <i>ad interim</i> .....	26, 792. 06
Paid for salaries of interpreters to legations .....	9, 279. 29
Paid for contingent expenses, foreign missions .....	95, 898. 96
Paid for loss by exchange, diplomatic service .....	5, 656. 74
Total, salaries and expenses .....	473, 330. 60
Passport fees received and accounted for .....	1, 767. 56

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

## SCHEDULES B AND C, SALARIED OFFICES.

For unsalaried offices, see table following, marked C.

[a, for one quarter; b, for two quarters; c, for three quarters; d, no returns.]

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Acapulco .....	<sup>1</sup> \$2, 163. 05	\$391. 30		\$632. 92			\$576. 50
San Benito .....							71. 00
Tehuantepec .....							102. 50
Aix la Chapelle .....	1, 500. 00			583. 95	\$500. 00	\$13. 56	3, 027. 50
Algiers .....	1, 000. 00			114. 76		47. 15	227. 50
Bani Saf. ....							40. 00
Bone .....							52. 50
Collo and Phillippeville .....							(d)
Oran .....							55. 00
Amherstburg .....	1, 500. 00			115. 22			1, 071. 50
Amoy .....	3, 500. 00	483. 79		c 549. 50			1, 028. 00
Amsterdam .....	<sup>2</sup> 1, 516. 30	191. 57		1, 193. 31	463. 31		4, 664. 50
Annaberg .....	2, 500. 00			701. 19	500. 00		7, 317. 50
Antigua .....	1, 500. 00	167. 12		313. 67			771. 79
Anguilla <sup>3</sup> .....							
Dominica .....			\$11. 89				522. 50
Montserrat .....							320. 00
Nevis .....			4. 72				170. 00
Portsmouth .....			83. 50				15. 00
Antwerp .....	3, 000. 00			1, 070. 26	1, 500. 00		2, 592. 50
Apia .....	3, 000. 00			2, 008. 15	375. 00		58. 00
Jaluit .....							(d)
Pago Pago .....							(d)

<sup>1</sup> Includes \$163.05 for salary while awaiting exequatur.<sup>2</sup> Includes \$16.30 for salary while awaiting exequatur.<sup>3</sup> No fees.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Asuncion <sup>1</sup>	\$1,500.00	\$322.89		\$318.00			
Athens	2,500.00			541.78			\$8.00
Piræus							202.00
Syracuse							
Yokohama							
Auckland	1,500.00			493.72		\$14.74	667.50
Christ Church			\$121.34				172.50
Dunedin			78.85				180.00
Mouganui <sup>1</sup>							
Russell <sup>1</sup>							
Wellington			58.64				185.00
Bahia	1,500.00			747.05			1,029.50
Aracaja							(d)
Bangkok <sup>2</sup>							c96.60
Baracoa	2,000.00			451.00	\$250.00		1,317.00
Barbadoes	1,500.00			656.36	400.00	5.32	725.00
St. Lucia			41.06				340.00
St. Vincent			50.61				220.00
Barcelona	1,500.00	105.98		690.07			253.50
Grao							384.50
Palma Majorca							24.50
Port Mahon <sup>1</sup>							
Sau Felu de Guixols							362.50
Tarragona							485.00
Torre Vieja <sup>1</sup>							
Barmen	3,000.00			1,084.37	1,128.71		12,820.00
Barranquilla	2,043.48	250.00		414.74	474.68	35.43	6,272.00
Rio Hacha			21.33				175.50
Santa Martha							62.50
Basle	3,000.00			511.60	500.00		4,143.00
Chauxdefonds	919.46						1,940.00
Batavia	875.00			179.87		31.16	292.00
Macassar							85.00
Samarang							70.00
Soerabaya							196.00
Beirut	2,000.00			636.55	480.00	180.86	197.44
Aleppo							49.00
Alexandretta <sup>1</sup>							
Damascus							80.50
Haifa							40.00
Mersine							8.50
Belfast	3,000.00			1,786.99	868.13		11,950.00
Ballymena							243.00
Londonderry							61.17
Lurgan	37.50						1,037.50
Berlin	4,000.00			2,983.96	1,200.00		14,572.00
Guben	155.98						925.00
Bermuda	1,500.00			292.42			1,911.00
Berne <sup>4</sup>						408.27	1,225.00
Birmingham	2,500.00			757.57	960.00		9,675.00
Kidderminster	392.50						1,392.50
Redditch	72.50						1,072.50
Wolverhampton							907.50
Bogota	2,000.00	228.26					7.50
Bombay	1,000.00			83.71		37.32	331.50
Karachi							c11.00
Bordeaux	3,000.00			1,256.35	800.00	3.73	9,259.50
Pau							30.00
Bradford	2,000.00			1,374.63	960.00		16,110.50
Bremen	2,500.00			1,355.92	1,200.00		4,010.50
Brake and Nordenhamm							154.50
Geestemunde	185.50						1,185.50
Breslau	1,622.29	138.57		987.39	438.86	37	3,151.00
Bristol <sup>6</sup>	1,125.00			894.69		19.27	705.50
Gloucester							c342.50
Brockville	1,500.00			316.40	200.00	1.10	1,227.75

<sup>1</sup> No fees.<sup>2</sup> For salary see Table A, Siam.<sup>3</sup> Includes \$43.48 for salary while awaiting exequatur.<sup>4</sup> For salary see Table A—Switzerland.<sup>5</sup> Includes \$122.29 for salary while awaiting exequatur.<sup>6</sup> Accounts for March quarter, 1891, not received.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by ex. change.	Fees collected.
Brunswick.....	\$2,500.00			\$745.47	\$300.00		\$1,983.00
Hanover.....	829.00						1,829.00
Magdeburg <sup>1</sup> .....	31.85						227.50
Brussels.....	2,500.00			1,322.43	800.00	\$1.07	4,986.50
Charleroi.....	877.50						1,877.50
Buenos Ayres.....	2,500.00			1,057.92	500.00	29.53	1,487.00
Cadiz.....	1,500.00			1,161.28		21.06	329.00
Huelva.....							80.00
Jeres de la Frontera.....	600.00						1,600.00
Port St. Marys.....							667.50
Seville.....			\$10.55				780.00
Cairo <sup>2</sup> .....				2,563.75	2375.00		247.00
Alexandria.....							427.50
Port Said.....							34.00
Calcutta.....	5,000.00	\$448.37		1,408.12	800.00	128.55	5,457.00
Akyab.....							2.50
Bassein.....							(d)
Chittagong.....							17.50
Madras.....							874.00
Moulmein.....							(d)
Rangoon.....							20.00
Callao.....	\$3,557.07	665.77		700.91			213.00
Chiclayo.....							222.50
Mollendo.....							223.50
Payta <sup>4</sup> .....							
Canton.....	2,500.00			1,014.45		19.37	3,275.00
Cape Haitien.....	1,000.00						945.50
Gonaives.....							415.00
Port de Paix.....							369.50
Cape Town.....	1,500.00			555.49		67.08	315.00
East London <sup>4</sup> .....			48.76				100.00
Kimberly <sup>4</sup> .....							
Port Elizabeth.....			123.60				420.00
Port Natal.....			34.32				26.00
Simonstown <sup>4</sup> .....							
Cardenas.....	1,500.00			541.79			447.50
Cardiff.....	2,000.00			985.87		43.51	150.00
Llanelly.....							1,487.50
Milford Haven.....							10.00
Newport.....							357.50
Swansea.....	1,600.00						5,543.00
Castelamare.....	1,500.00			453.85		1.53	2,789.50
Catania.....	<sup>3</sup> 1,561.14	320.56		360.04	232.38		1,731.00
Ceylon.....	1,500.00			460.70		83.53	895.36
Jaffa.....							(d)
Point de Galle.....							(d)
Charlottetown.....	<sup>3</sup> 1,585.60	179.34		337.03		2.77	1,479.50
Alberton.....							226.00
Georgetown.....			61.00				178.00
Souris.....			200.00				339.00
Summerside.....	144.77		5.77				1,139.00
Chatham.....	2,000.00			734.04			3,188.50
Chemnitz.....	2,000.00			1,069.08	1,200.00	1.92	11,869.50
Glauchau.....	1,000.00						2,428.00
Chin Kiang.....	3,500.00			1,195.84		319.55	36.00
Christiana.....	1,000.00			121.71	120.00		1,157.50
Arendal.....							11.00
Christiansand.....							76.50
Cienfuegos.....	2,500.00			638.04	400.00		1,292.50
Trinidad.....			63.69				41.00
Zaza.....			59.13				70.00
Clifton.....	1,500.00	124.50		344.32		6.50	584.00
St. Catharines.....							254.50
Coaticook.....	1,500.00			476.60		3.25	1,274.75
Georgeville.....							261.50
Hereford.....							321.50
Lineboro.....	302.00						1,302.06

<sup>1</sup> Made a consulate September 11, 1890.<sup>2</sup> For salary, see Table A, Cairo.<sup>3</sup> Includes \$57.07 for salary while awaiting exequatur.<sup>4</sup> No fees.<sup>5</sup> Includes \$61.14 for salary while awaiting exequatur.<sup>6</sup> Includes \$35.60 for salary while awaiting exequatur.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Coaticook—Continued.							
Potter							\$180.00
Stanstead							181.00
Cognac	\$1,500.00			\$504.20			1,797.50
Cologne	2,000.00			969.76	\$500.00		4,480.50
Colon	13,065.22	\$505.43		1,025.44	799.96	\$11.24	1,519.37
Constantinople	3,000.00			1,658.79	500.00		1,355.00
Dardanelles							84.50
Salonica							c216.00
Copenhagen	1,500.00			1,145.78	500.00	64.12	782.50
Elsinore							(d)
Ronne							(d)
Cork	2,000.00			498.90		58.65	360.50
Waterford			\$50.06				100.00
Crefeld	2,000.00			935.08	1,200.00		7,465.00
Demerara	23,041.21	585.16		968.92	480.00	4.92	1,139.60
Denia	1,500.00	37.41		(d)			2,350.50
Dresden	2,500.00			1,457.15	800.00		4,780.00
Zittau <sup>3</sup>	200.30						746.50
Dublin	2,000.00			775.96	500.00		1,359.00
Athlone							102.50
Limerick							12.50
Dundee	2,500.00			1,311.49	800.00		7,894.50
Aberdeen	840.00						1,840.00
Dunfermline	2,000.00			309.66	500.00	11.63	2,740.00
Kirkcaldy	50.00						1,050.00
Dusseldorf	2,000.00			746.56	500.00	18.75	1,152.50
Essen							937.50
Fayal	1,500.00			13.74			158.00
Flores			58.23				7.50
Graciosa <sup>4</sup>							
St. George			6.00				9.50
St. Michaels			49.47				112.50
Terceira							44.00
Florence	1,500.00	223.44		990.80	480.00	11.70	2,524.00
Bologna							352.50
Fuchau	23,004.57	1,141.30		1,190.70		587.91	383.00
Fort Erie	61,614.13	126.33		263.14			536.00
Frankfort	3,000.00			1,777.04	1,200.00		6,943.50
Cassel							657.50
Lungen Schwalback <sup>4</sup>							
Funchal	1,500.00	385.58		250.06		112.07	142.00
Gaboon <sup>7</sup>							
Gaspé Basin	1,000.00			38.52		7.13	38.50
Paspebiac							219.50
Geneva	1,500.00			594.63			739.00
Vevay	67.50						1,067.50
Genoa	1,500.00			491.48	480.00		2,157.00
San Remo							(d)
Ghent	1,000.00			164.20	500.00		2,611.50
Ostend							c25.50
Gibraltar	1,500.00			321.62			400.00
Glasgow	3,000.00			1,520.33	800.00		12,651.50
Greenock			82.68				127.50
Troon <sup>8</sup>							90.00
Goderich	1,500.00			452.01		8.33	285.50
Clinton							805.50
Wingham							678.00
Gothenberg	1,500.00	305.70		466.50	300.00		1,319.50
Malmo							195.00
Guadeloupe	1,500.00	122.28		335.51			144.00
Guaymas	1,000.00			40.51			422.50
Guelf	1,500.00	89.67		239.91	400.00		2,623.00
Guatemala <sup>9</sup>	1,688.51	445.65		689.12	250.00		7.50
Champerico	75.81		32.83				1,769.75
Livingston			38.50				847.00
San José			22.50				988.50

<sup>1</sup> Includes \$65.22 for salary while awaiting exequatur.<sup>2</sup> Includes \$41.21 for salary while awaiting exequatur.<sup>3</sup> Fees from December 15, 1890 to June 30, 1891.<sup>4</sup> No fees.<sup>5</sup> Includes \$104.57 for salary while awaiting exequatur.<sup>6</sup> Includes \$114.13 for salary while awaiting exequatur.<sup>7</sup> No accounts received.<sup>8</sup> Fees from April 20, 1891, to June 30, 1891.<sup>9</sup> Allowed salary as secretary of legation from Jan. 1 to Feb. 23, 1891.



## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Gnayaquil.....	\$3,000.00			c\$829.35	c\$300.00		\$1,128.50
Bahia de Caraquez							385.50
Esmeraldas.....							106.00
Manta.....							333.50
Halifax.....	3,500.00			642.87	640.00	\$13.35	3,126.00
Bridgewater.....			\$19.33				87.50
Liverpool.....			488.82				99.50
Lunenburg.....							187.00
Hamburg.....	2,500.00			1,389.74	1,200.00		10,000.19
Cuxhaven <sup>1</sup> .....							80.00
Kiel.....							111.00
Lubeck.....							1,045.00
Hamilton.....	2,000.00			883.98	500.00		964.50
Galt.....							1,402.50
Paris.....	402.50						250.44
Hankow.....	3,500.00	\$218.75		1,129.73		473.02	20,567.00
Havana.....	6,000.00			4,327.29	1,600.00		1,409.50
Havre.....	3,500.00			691.35	1,171.74		12.50
Cherbourg.....							212.50
Honfleur.....							22.50
Rennes.....							5.00
St. Malo.....							8,822.00
Hongkong.....	5,000.00			1,843.43	1,200.00	20.74	4,272.00
Honolulu.....	4,000.00			1,074.41			115.50
Hilo.....			187.96				213.50
Kahului.....			188.10				145.00
Malukona.....			99.22				936.00
Horgen.....	2,000.00			499.25	500.00	8.82	232.50
Lucerne.....							51.50
Jerusalom.....	\$2,082.41	369.54		397.90		269.68	5.50
Jaffa.....							9,304.21
Kanagawa.....	\$4,098.90	639.31		1,771.77	1,200.00	110.20	3,968.50
Kehl.....	1,500.00			1,025.81	500.00	1.20	1,161.00
Kingston (Canada).....	1,500.00			476.52	400.00		28.00
Gananoque.....							2,313.00
Kingston (Jamaica).....	2,000.00			1,513.63	375.00		290.00
Falmouth.....			27.64				117.50
Milk River.....			90.51				623.00
Montego Bay.....			343.04				1,000.50
Port Antonio.....	428.92		428.42				690.50
Port Maria.....	34.47		343.97				462.50
Port Morant.....			119.76				432.50
Savannah la Mar.....			19.17				550.00
St. Ann's Bay.....			292.15				466.00
Laguayra.....	1,500.00			372.85		139.60	927.50
Barcelona <sup>1</sup> .....							218.50
Caracas.....							152.50
Campano.....							3,640.50
Cumana.....							3,204.50
Leeds.....	2,000.00			610.19	478.58		527.50
Leghorn.....	1,500.00	65.22		1,023.67	500.00		3,355.00
Carrara.....							220.00
Liege.....	1,500.00			593.81	400.00		7,650.50
Verviers <sup>4</sup> .....							2,207.50
Leipzig.....	2,000.00			870.34	800.00		1,941.00
Gera.....	1,000.00						319.00
Leith.....	2,500.00			1,062.08	640.00	36.90	
Galashiels.....							
Levuka <sup>1</sup> .....	1,000.00			12.24		30.00	
Liverpool.....	6,000.00			4,254.61	2,000.00		34,349.50
Holyhead <sup>1</sup> .....							
St. Helens.....	1,000.00						2,247.50
Lisbon <sup>5</sup> .....					250.00		856.50
Oporto.....							912.50
London (England).....	6,000.00			5,774.37	1,600.00		66,038.00
Brighton.....							32.50
Dover.....							7.50

<sup>1</sup> No fees.<sup>2</sup> Includes \$82.41 for salary while awaiting exequatur.<sup>3</sup> Includes \$98.90 for salary while awaiting exequatur.<sup>4</sup> Made an agency December 11, 1890.<sup>5</sup> For salary see Table A, Portugal.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
London (Canada).....	\$1,500.00			\$395.00	\$500.00		\$1,181.00
Lyons.....	2,500.00			2,322.06	1,200.00	\$8.57	13,043.50
Malta.....	1,500.00			326.27		93.85	38.00
Malaga.....	1,675.27	\$379.07		1,013.31	153.92	69.26	1,204.00
Almeria.....	340.62		\$19.97				2,208.50
Marbella.....			14.72				127.50
Managua.....	22,010.84	461.96		417.33			3.50
Corinto.....			24.53				436.50
San Juan del Sur.....							125.00
Manchester.....	3,000.00	163.04		2,600.23	1,200.00		20,952.00
Manila.....	2,000.00			745.69	500.00		589.00
Cebu.....			19.12				65.00
Iloilo.....			92.84				65.00
Mannheim.....	1,500.00			619.27	480.00		3,080.00
Neustadt.....							762.50
Maracaibo.....	32,016.30	309.79		1,003.50	500.00		3,439.50
Coro.....							910.00
Marseilles.....	2,500.00			1,054.63	960.00	1.98	5,069.96
Bastia.....							17.50
Cette.....			26.90				345.00
Toulon.....							311.00
Martinique.....	1,500.00	228.26		205.49			289.25
Fort de France.....			311.20				40.00
Matamoros.....	1,500.00	163.04		526.22	640.00		254.50
Canargo <sup>1</sup> .....							
Mier.....							190.00
Santa Cruz Point.....							627.50
Victoria <sup>4</sup> .....							
Matanzas <sup>5</sup> .....	2,250.00			c 574.91	c 325.00		c 472.50
Muyence.....	2,500.00			351.58	500.00		5,551.50
Melbourne <sup>6</sup> .....	4,573.37	586.95		1,319.51	800.00	19.46	1,365.00
Adelaide.....	359.21		871.71				487.50
Messina.....	1,500.00	260.98		654.86	399.72	26.89	4,579.00
Milazzo.....							15.00
Mexico.....	4,000.00			1,351.12	1,199.98		291.57
Merida.....	1,500.00			703.09	255.00		1,490.50
Campeachy.....							346.50
Laguna de Terminos.....							212.50
Progreso.....							230.00
Milan.....	1,500.00	61.14		651.54	431.97		2,055.00
Monrovia <sup>7</sup> .....	1,297.19						57.50
Montevideo.....	3,000.00			808.51	400.00	187.70	897.50
Montreal.....	4,000.00			1,110.25	1,200.00		4,693.75
Coteau.....							a 78.50
Grenville.....							664.50
Hemmingford.....							309.00
Hinchinbrook.....							70.50
Hochelaga and Longueuil.....							
Huntingdon.....							474.50
Valleyfield.....							219.00
Morrisburg.....	1,500.00			180.42			c 329.50
Cornwall.....							211.00
Mozambique <sup>8</sup> .....							
Munich.....	1,500.00			539.02	500.00	9.46	2,162.00
Augsburg.....							700.00
Nagasaki.....	3,000.00	586.96		876.95		84.82	187.31
Nantes.....	1,000.00			118.28		14.70	545.00
Angers.....							261.50
Brest.....							c 112.50
L'Orient.....							c 182.00
Naples.....	1,500.00			726.70	480.00	5.31	2,275.00
Bari.....							413.50
Rodi.....							c 162.50

<sup>1</sup> Includes \$175.27 for salary while awaiting exequatur.<sup>2</sup> Includes \$10.84 for salary while awaiting exequatur.<sup>3</sup> Includes \$16.30 for salary while awaiting exequatur.<sup>4</sup> No fees.<sup>5</sup> Accounts for June quarter, 1891, not received.<sup>6</sup> Includes \$73.37 for salary while awaiting exequatur.<sup>7</sup> For balance of salary see Table A—Liberia.<sup>8</sup> No accounts received.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Nassau.....	\$2,000.00	.....	.....	\$770.09	\$150.00	\$49.36	\$905.50
Albert Town.....	.....	.....	\$107.19	.....	.....	.....	45.00
Dunmore Town.....	.....	.....	9.06	.....	.....	.....	207.50
Governor's Harbor.....	.....	.....	425.74	.....	.....	.....	257.50
Green Turtle Cay.....	.....	.....	68.38	.....	.....	.....	107.50
Mathewtown.....	.....	.....	112.65	.....	.....	.....	82.50
Newcastle.....	1,500.00	\$162.50	.....	501.06	475.00	3.41	1,670.00
Carlisle.....	.....	.....	.....	.....	.....	.....	733.00
Hartlepool.....	.....	.....	62.00	.....	.....	.....	276.00
Sunderland.....	.....	.....	.....	.....	.....	.....	97.00
Nice.....	1,500.00	.....	.....	480.05	124.00	130.41	97.50
Cannes.....	.....	.....	.....	.....	.....	.....	6455.00
Mentone.....	.....	.....	.....	.....	.....	.....	2.50
Ningpo.....	3,000.00	277.17	.....	914.70	.....	.....	11.00
Nogales.....	1,500.00	.....	.....	704.28	125.00	.....	3,034.50
Nottingham.....	2,500.00	.....	.....	1,292.34	500.00	.....	9,596.00
Derby.....	.....	.....	.....	.....	.....	.....	915.00
Leicester.....	404.50	.....	.....	.....	.....	.....	1,404.50
Nuevo Laredo.....	2,500.00	.....	.....	1,999.36	800.00	.....	839.50
Garita Gonzales.....	1,000.00	.....	.....	.....	.....	.....	3,875.00
Guerrero <sup>1</sup> .....	.....	.....	.....	.....	.....	.....	5.00
Nuremberg.....	2,000.00	.....	.....	878.18	559.85	.....	4,781.00
Fürth <sup>2</sup> .....	122.28	.....	.....	.....	.....	.....	711.00
Odessa.....	2,000.00	.....	.....	983.16	500.00	243.12	219.50
Batoum <sup>3</sup> .....	.....	.....	.....	.....	.....	.....	667.00
Rostoff.....	.....	.....	.....	.....	.....	.....	374.50
Osaka and Hiogo.....	3,000.00	.....	.....	1,006.81	125.00	50.74	4,637.00
Ottawa.....	3,000.00	.....	.....	2,461.13	.....	7.37	8,207.00
Carlton Place.....	1,000.00	.....	.....	.....	.....	.....	2,236.50
Palermo.....	42,274.28	188.41	.....	1,338.63	500.00	20.69	7,998.00
Girgenti.....	.....	.....	.....	.....	.....	.....	518.50
Licata.....	.....	.....	.....	.....	.....	.....	134.50
Marsala.....	.....	.....	16.32	.....	.....	.....	42.50
Trapani.....	.....	.....	53.62	.....	.....	.....	235.00
Panama.....	4,000.00	.....	.....	992.94	800.00	.....	682.00
Para.....	51,561.54	558.31	.....	540.76	192.36	.....	2,065.00
Manaos.....	.....	.....	.....	.....	.....	.....	466.00
Maranhao.....	.....	.....	89.50	.....	.....	.....	364.00
Paris.....	6,130.43	994.57	.....	5,152.63	1,600.00	128.78	56,744.00
Paso del Norte.....	2,500.00	.....	.....	1,038.50	500.00	.....	4,806.50
Pernambuco.....	2,048.85	222.89	.....	582.73	500.00	12.82	982.00
Ceara.....	.....	.....	.....	.....	.....	.....	368.00
Maceio.....	.....	.....	.....	.....	.....	.....	133.00
Natal.....	.....	.....	67.59	.....	.....	.....	239.00
Pictou.....	1,500.00	177.21	.....	478.90	.....	7.65	253.50
Antigonish.....	.....	.....	121.88	.....	.....	.....	25.00
Cape Canso.....	.....	.....	561.08	.....	.....	.....	93.00
Magdalen Islands.....	.....	.....	62.00	.....	.....	.....	10.00
Port Hawkesbury.....	.....	.....	187.50	.....	.....	.....	279.00
Pegwash and Wallace.....	.....	.....	.....	.....	.....	.....	75.00
Sydney.....	22.88	.....	800.88	.....	.....	.....	222.00
Piedras Negras.....	2,000.00	.....	.....	1,205.02	202.50	.....	1,168.50
Ciudad Porfirio Diaz.....	1,000.00	.....	.....	.....	.....	.....	2,412.75
Port au Prince <sup>4</sup> .....	.....	.....	.....	.....	800.00	.....	1,330.50
Aux Cayes.....	63.00	.....	.....	.....	.....	.....	1,063.00
Jacmel.....	.....	.....	.....	.....	.....	.....	681.50
Jeremie.....	.....	.....	.....	.....	.....	.....	380.00
Miragoane.....	.....	.....	.....	.....	.....	.....	75.50
Petit Goave.....	.....	.....	.....	.....	.....	.....	147.50
St. Marc.....	.....	.....	.....	.....	.....	.....	242.50
Ponape.....	.....	769.03	.....	199.34	.....	.....	.....
Port Hope.....	1,500.00	.....	.....	280.10	.....	1.00	1,174.25
Lindsay.....	239.00	.....	.....	.....	.....	.....	1,239.00
Peterborough.....	.....	.....	.....	.....	.....	.....	814.00
Port Louis.....	2,000.00	.....	.....	333.00	.....	.....	32.50

<sup>1</sup> Fees from July 1 to September 4, 1890.<sup>2</sup> Fees from July 1 to August 14, 1890. Made a consulate August 14, 1890.<sup>3</sup> Consulate subsequent to November 21, 1890.<sup>4</sup> Includes \$274.28 for salary while awaiting exequatur.<sup>5</sup> Includes \$61.54 for salary while awaiting exequatur.<sup>6</sup> Includes \$130.43 for salary while awaiting exequatur.<sup>7</sup> For salary: see Table A, Haiti.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Port Sarnia .....	\$1,500.00	\$12.23	.....	\$577.55	.....	\$4.50	\$973.00
Port Stanley (F. I.) <sup>1</sup> .....	1,500.00	.....	.....	380.35	.....	137.67	.....
Port Stanley and St. Thomas Courtwright .....	2,000.00	.....	.....	209.41	\$200.00	6.05	2,185.00
Prague .....	3,000.00	203.81	.....	1,203.59	480.00	.....	123.50
Prescott .....	1,500.60	116.66	.....	373.57	.....	4.58	8,326.00
Puerto Cabello .....	1,500.00	85.60	.....	348.82	.....	.....	1,316.00
Valencia <sup>1</sup> .....	.....	.....	.....	.....	.....	.....	1,218.50
Quebec .....	1,500.00	.....	.....	1,011.11	.....	19.26	547.00
Point Levi .....	1,000.00	.....	.....	.....	.....	.....	2,324.25
Reichenberg <sup>2</sup> .....	1,875.00	.....	.....	680.95	500.00	.....	c4,777.00
Rheims .....	2,000.00	108.69	.....	1,579.61	.....	.....	4,182.00
Troyes .....	.....	.....	.....	.....	.....	.....	657.50
Rio de Janeiro .....	6,000.00	.....	.....	1,931.90	1,600.00	36.19	4,496.50
Victoria .....	.....	.....	.....	124.97	.....	10.44	c52.50
Rio Grand do Sul .....	\$1,062.50	239.13	.....	.....	.....	.....	380.00
Porto Alegre .....	.....	.....	.....	.....	.....	.....	7.50
Rome .....	3,000.00	.....	.....	2,369.05	.....	99.95	548.50
Ancona .....	.....	.....	.....	.....	.....	.....	32.50
Cagliari .....	.....	.....	.....	.....	.....	.....	47.00
Civita Vecchia .....	.....	.....	.....	.....	.....	.....	50.00
Rotterdam .....	2,000.00	.....	.....	c720.97	400.00	.....	4,327.50
Flushing .....	.....	.....	.....	.....	.....	.....	24.50
Scheidam .....	.....	.....	.....	.....	.....	.....	1,772.50
Ruatan and Truxillo <sup>4</sup> .....	750.00	.....	.....	b47.10	.....	.....	c120.00
Bonaca .....	.....	.....	.....	.....	.....	.....	75.00
Truxillo .....	.....	.....	.....	.....	.....	.....	125.00
Utila .....	.....	.....	.....	.....	.....	.....	112.50
Sagua La Grande .....	2,000.00	.....	.....	444.69	400.00	.....	445.50
Gibara .....	.....	.....	\$111.67	.....	.....	.....	350.00
Nuevitas <sup>5</sup> .....	.....	.....	125.90	.....	.....	.....	137.00
San José <sup>1</sup> .....	2,000.00	.....	.....	1,012.47	.....	.....	.....
Port Limon .....	.....	.....	.....	.....	.....	.....	(d)
Punta Arenas .....	.....	.....	.....	.....	.....	.....	(d)
San Juan del Norte <sup>6</sup> .....	1,000.00	.....	.....	.....	.....	.....	b612.50
Bluefields .....	.....	.....	.....	.....	.....	.....	b691.50
San Juan (P. R.) .....	72,429.35	.....	.....	1,134.97	500.00	.....	301.50
Aguadilla .....	.....	.....	48.63	.....	.....	.....	57.50
Arecibo .....	.....	.....	25.23	.....	.....	.....	248.00
Fajardo .....	.....	.....	23.84	.....	.....	.....	45.00
Guayama .....	.....	.....	47.15	.....	.....	.....	95.00
Naguabo .....	.....	.....	106.02	.....	.....	.....	149.50
Ponce .....	.....	.....	372.99	.....	.....	.....	333.00
Viequez .....	.....	.....	15.51	.....	.....	.....	35.50
San Salvador <sup>8</sup> .....	1,802.19	258.50	.....	506.19	.....	.....	.....
Acajutla .....	.....	.....	32.79	.....	.....	.....	c597.00
La Libertad .....	.....	.....	.....	.....	.....	.....	c715.00
La Union .....	.....	.....	.....	.....	.....	.....	c150.00
Santiago de Cuba .....	2,500.00	.....	.....	919.30	400.00	.....	1,490.00
Guantanamo .....	.....	.....	230.52	.....	.....	.....	225.00
Manzanillo .....	.....	.....	50.88	.....	.....	.....	270.00
Santa Cruz .....	.....	.....	58.32	.....	.....	.....	117.00
Santiago (C. V. I.) .....	1,000.00	.....	.....	28.81	.....	97.25	27.50
Brava .....	.....	.....	56.85	.....	.....	.....	22.50
St. Vincent .....	.....	.....	95.78	.....	.....	.....	195.00
Santo Domingo .....	1,500.00	142.66	.....	569.00	.....	.....	697.50
Azua .....	.....	.....	31.45	.....	.....	.....	153.14
Macoris .....	.....	.....	66.96	.....	.....	.....	c187.00
Santos <sup>6</sup> .....	.....	123.63	.....	b156.00	b200.00	.....	1,223.00
Desterro .....	.....	.....	.....	.....	.....	.....	(d)
Seoul <sup>9</sup> .....	.....	.....	.....	.....	.....	.....	25.48
Shanghai .....	5,000.00	.....	.....	3,510.78	1,200.00	.....	6,310.75
Sheffield .....	2,500.00	.....	.....	676.38	800.00	.....	4,808.50
Barnsley .....	.....	.....	.....	.....	.....	.....	277.50

<sup>1</sup> No fees.<sup>2</sup> Accounts for June quarter, 1891, not received.<sup>3</sup> Includes \$62.50 for salary while awaiting exequatur.<sup>4</sup> Accounts for June quarter 1891 not received.<sup>5</sup> Fees from November 23, 1890, to June 30, 1891.<sup>6</sup> Accounts for March and June quarters 1891 not received.<sup>7</sup> Includes \$429.31 for salary while awaiting exequatur.<sup>8</sup> Accounts from May 26, 1891, to June 30, 1891, not received.<sup>9</sup> For salary, see Table A, Korea.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Sherbrooke.....	\$2,000.00	.....	.....	\$738.01	\$400.00	\$1.25	\$3,423.00
Cookshire.....	1,000.00	.....	.....	190.79	.....	8.69	3,440.50
Sierra Leone.....	1,000.00	\$271.71	.....	1,480.17	880.00	74.32	1,717.50
Singapore.....	1,016.30	.....	.....	238.99	.....	81.83	367.60
Penang.....	1,500.00	.....	.....	478.55	500.00	249.88	1,868.50
Sivas <sup>2</sup> .....	2,500.00	.....	.....	1,250.28	800.00	.....	11,065.00
Smyrna.....	2,000.00	.....	.....	.....	.....	.....	1,862.50
Sonneberg.....	862.50	.....	.....	293.23	.....	.....	1,720.00
Bamberg.....	113.51	.....	.....	.....	.....	.....	58.50
Coburg.....	1,500.00	.....	.....	874.80	500.00	12.84	47.50
Southampton.....	.....	.....	.....	.....	.....	.....	33.00
Portsmouth.....	2,000.00	.....	.....	797.82	5325.00	18.35	5,204.00
Weymouth.....	.....	.....	.....	320.55	.....	44.14	5,357.50
St. Etienne.....	2,541.20	510.53	.....	981.91	500.00	.....	8,346.00
Grenoble.....	1,500.00	.....	.....	.....	.....	.....	5.50
St. Galle.....	2,000.00	.....	.....	\$63.24	.....	.....	5,912.50
St. John (N. B.).....	.....	.....	.....	53.45	.....	.....	177.50
Campobello Island.....	.....	.....	.....	64.64	.....	.....	645.00
Fredericton.....	.....	.....	.....	285.60	.....	.....	171.50
Grand Manan.....	1,500.00	.....	.....	.....	.....	.....	292.50
St. George.....	178.25	.....	.....	.....	.....	.....	806.00
St. John's (P. Q.).....	1,000.00	82.90	.....	3.10	.....	.....	1,178.25
Farnham.....	3,000.00	.....	.....	1,609.27	500.00	154.46	326.50
Lacolle.....	1,000.00	.....	.....	.....	.....	.....	3.00
St. Paul de Loando.....	3,000.00	.....	.....	.....	.....	.....	449.00
St. Petersburg.....	.....	.....	.....	.....	.....	.....	243.50
Libau.....	1,500.00	149.27	.....	248.79	.....	.....	1,132.00
Riga.....	1,500.00	.....	.....	.....	.....	.....	561.50
St. Stephen.....	.....	.....	.....	.....	.....	.....	247.00
McAdam's Junction.....	.....	.....	.....	52.88	.....	.....	370.00
St. Andrews.....	2,608.68	387.28	.....	623.16	.....	.....	444.00
St. Thomas (W. I.).....	.....	.....	.....	.....	.....	.....	203.50
Fredericksted.....	.....	.....	.....	.....	.....	.....	90.00
Santa Cruz.....	1,000.00	57.06	.....	113.40	400.00	4.44	1,256.50
Stettin.....	.....	.....	.....	.....	.....	.....	165.00
Dantzic.....	.....	.....	.....	.....	.....	.....	720.50
Konigsberg.....	1,500.00	.....	.....	428.75	275.00	.....	1,772.50
Stockholm.....	1,500.00	146.74	.....	371.74	173.61	.....	1,416.50
Stratford.....	2,000.00	.....	.....	1,077.25	480.00	.....	3,053.50
Stuttgart.....	2,000.00	.....	.....	860.48	500.00	49.24	1,327.50
Sydney.....	1,000.00	.....	.....	228.99	.....	.....	482.50
Tahiti.....	1,000.00	.....	.....	32.95	.....	.....	42.50
Talcabuan.....	2,000.00	166.67	.....	430.24	.....	.....	64.50
Tamatave.....	1,500.00	285.32	.....	693.82	.....	.....	605.20
Tampico.....	7.00	.....	.....	.....	.....	.....	1,007.00
San Luis Potosi.....	2,000.00	.....	.....	204.67	.....	.....	49.50
Tangier.....	.....	.....	.....	.....	.....	.....	22.50
Casa Blanca.....	.....	.....	.....	.....	.....	.....	8.00
Laraiche.....	.....	.....	.....	.....	.....	.....	11.50
Mazagan.....	.....	.....	.....	.....	.....	.....	37.50
Mogador.....	.....	.....	.....	.....	.....	.....	10.00
Kabat.....	.....	.....	.....	.....	.....	.....	.....
Saffi <sup>2</sup> .....	.....	.....	.....	.....	.....	.....	.....
Tetuan <sup>2</sup> .....	.....	.....	.....	.....	.....	.....	.....
Teguigalpa.....	2,000.00	293.47	.....	383.44	.....	11.05	38.78
Amapala.....	.....	.....	.....	.....	.....	.....	165.00
Puerto Cortez.....	.....	.....	.....	.....	.....	.....	583.00
Teheran <sup>4</sup> .....	1,500.00	.....	.....	491.28	.....	.....	1,581.00
Three Rivers.....	373.75	.....	.....	.....	.....	.....	1,373.75
Arthahaska.....	3,500.00	.....	.....	1,469.76	.....	494.21	820.50
Tien Tsin.....	2,000.00	.....	.....	610.43	800.00	1.92	4,340.75
Toronto.....	.....	.....	.....	.....	.....	.....	412.50
Whitby.....	2,000.00	.....	.....	442.90	400.00	.....	1,387.00
Trieste.....	.....	.....	.....	.....	.....	.....	381.00
Fiume.....	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Includes \$16.30 for salary while awaiting exequatur.<sup>2</sup> No fees.<sup>3</sup> Includes \$41.20 for salary while awaiting exequatur.<sup>4</sup> Includes \$108.68 for salary while awaiting exequatur.<sup>5</sup> For salary, see Table A, Persia. No fees collected.

## B.—STATEMENT OF CONSULAR FEES, SALARIES, AND EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

## SCHEDULES B AND C, SALARIED OFFICES—Continued.

Consular offices.	Salaries of principal officers and their compensation from fees of agencies.	Salary while receiving instructions and in transit.	Pay for services performed for vessels at agencies.	Contingent expenses.	Allowance for clerks.	Loss by exchange.	Fees collected.
Tunstall .....	\$2,500.00	\$61.14		\$939.30	\$999.60		\$12,725.00
Turk's Island .....	1,000.00			36.84			268.00
Cookburn Harbor .....							96.00
Salt Cay .....							58.00
Valparaiso .....	3,000.00			959.76	400.00		236.50
Venice .....	1,000.00			460.71		\$38.38	644.50
Vera Cruz .....	3,000.00	363.37		575.35	241.52		4,170.00
Coatzacoalcas .....			\$77.24				279.00
Frontera .....			117.01				279.00
Victoria .....	2,500.00			700.29	640.00		1,594.50
Nanaimo .....	70.00						1,070.00
Vancouver <sup>2</sup> .....	495.00						6995.00
Vienna .....	3,500.00			2,166.29	1,200.00		8,002.00
Bruno .....	52.50						1,052.50
Wallaceburg .....	1,500.00			245.25			2,102.50
Windsor (N. S.) .....	1,000.00			142.30		1.50	458.50
Cornwallis .....							404.50
Kempt .....			138.04				240.50
Parsboro .....			4.74				341.50
Port Joggins .....	255.76		612.76				645.00
Windsor (Ontario) .....	<sup>3</sup> 1,512.23	122.28		549.32	200.00		2,474.50
Winnipeg .....	1,500.00			409.83			1,086.50
Deloraine .....							31.00
Emerson .....							187.50
Gretna .....							165.00
Lethbridge .....							(d)
Port Arthur .....							233.00
Woodstock .....	1,500.00			160.80			1,281.25
Yarmouth .....	1,500.00			360.35		2.45	2,560.50
Annapolis .....			154.83				586.00
Barrington .....							414.50
Digby .....	525.65		29.15				1,496.50
Shelbourne .....			397.56				191.50
Zanzibar .....	<sup>4</sup> 1,016.31	354.33		180.24			363.00
Zurich .....	2,000.00			883.91	430.00		2,659.50
Aaran <sup>5</sup> .....	129.17						512.50
Wintertur .....							500.00
Hull .....					500.00		
Roubaix .....					250.00		
St. Hyacintho .....					400.00		
Totals .....	513,453.85	20,373.05	11,631.50	192,735.77	86,175.38	6,487.65	907,216.66

<sup>1</sup> Accounts for May and June, 1891, not received.<sup>2</sup> Commercial agency subsequent to January 1, 1891.<sup>3</sup> Includes \$12.23 for salary while awaiting exequatur.<sup>4</sup> Includes \$16.31 for salary while awaiting exequatur.<sup>5</sup> Established February 5, 1891.

## C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

## UNSALARIED OFFICES.

[a, for one quarter; b, for two quarters; c, for three quarters; d, no returns.]

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls (sec. 1732, R.S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Aden.....	\$802.50	\$802.50				\$142.69	
Alicante.....	137.50	137.50					
Archangel.....							
Bagdad d.....							
Bathurst.....							
Batoum c.....	195.00	195.00				169.95	
Belize.....	561.50	948.76	\$387.26			31.10	
Belleville.....	562.75	562.75				128.92	\$1.10
Deseronto.....	956.50	20.41					
Napanee.....	310.50						
Pictou.....	596.50	2.41					
Trenton.....	847.00	3.41					
Bergen.....	888.00	888.00				79.59	
Drontheim.....	212.50						
Stavanger.....	348.41				\$10.91		
Buda Pesth.....	1,179.50	1,179.50				94.24	
Butaritari b.....	12.11	24.50	12.39				
Cannes.....						52.77	.72
Carthagena, Colombia.....	1,092.50	1,173.70	81.20			68.28	
Carthagena, Spain.....	375.00	375.00					
Cayenne.....	172.25	335.30	163.05				
Che Foo.....							
Cihualhua.....	332.50	315.00			17.50	140.08	
Ciudad Bolivar.....	660.50	660.50					
Collingwood.....	1,646.00	1,646.00				258.39	
Algoma.....	189.00						
Barrie.....	938.50						
Owen Sound.....	1,296.00	296.00					
Sault Ste. Marie.....	376.00						
Warton.....	713.50				43.00		
Colonia.....							
Paysandu.....							
Coquimbo b.....	31.50	97.05	65.55				
Cordoba.....						.60	
Corunna d.....							
Carril.....							
Corcubion.....							
Ferrol.....							
Vigo.....							
Vivero.....							
Curaçao.....	772.00	2,355.96	1,583.96			32.74	
Buen Ayre.....	22.50		47.82				
Durango.....	27.50	27.50				43.20	
Ensenada.....	330.50	720.50	390.00				
Falmouth.....	197.50	200.50	3.00				
Fürth <sup>2</sup> .....	3,927.50	2,194.29		\$692.61	1,040.60	169.06	1.00
Garrucha b.....	30.00	30.00					
Goree Dakar.....	30.00	111.22	81.22			177.20	
Heisingfors.....	22.50	22.20				29.36	
Hobart.....	17.50	17.50				78.38	
Launceston.....	10.00				10.00		
Huddersfield.....	6,167.50	2,500.00		1,100.00	2,567.50	161.43	8.91
Hull.....	1,347.00	1,637.71	290.71			510.41	12.34
Iquique.....	495.50	785.24	289.74			206.48	
La Paz.....	215.00	224.78	9.78			18.49	
Magdalena Bay.....							
San José and Cape St. Lucas.....	105.50						
Limoges.....	1,727.50	1,727.50				240.95	
Magdeburg <sup>3</sup> .....	2,145.50	2,110.87		34.63		249.03	
Mayaguez d.....							
Mazatlan.....	770.00	828.86	58.86			3.70	
Medellin.....	16.00	16.00					
Moncton.....	1,017.00	1,031.87	14.87			544.97	2.75
Bathurst.....	509.00						
Campbellton.....	720.75						
Newcastle.....	741.00		8.83				
Richibucto.....	141.00						

<sup>1</sup> Established February 16, 1891.<sup>2</sup> Agency of Nuremberg prior to August 15, 1890.<sup>3</sup> Agency of Brunswick prior to September 11, 1890.

## C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE, ETC.—Continued.

## UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls (sec. 1732, R.S.).	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Moscow	\$879.50	\$879.50				\$127.15	
Muscat	12.50	12.50				78.28	
New Castle, New South Wales	571.00	2,339.40	\$1,768.40			224.87	\$9.72
Brisbane	97.50		26.90				
Norfolk Island							
Townsville							
Newchwang <sup>1</sup>							
Noumea	1.00	24.13	23.13				
Patras	903.00	903.00				72.00	
Corfu	1.00						
Kalmata							
Zante	45.00						
Padang	145.00	145.00				3.58	
Paramaribo	359.72	463.52	103.80			28.77	
Plaueu	6,586.50	2,500.00		\$838.00	\$3,248.50	995.62	
Plymouth	324.50	324.50					
Dartmouth	3.00						
Guernsey	22.50						
Jersey	2.50						
Port Rowan	855.00	855.00				29.55	
Puerto Plata	271.00	327.71	56.76			81.44	
Monte Christi	86.00		33.55				
Rosario	1,003.00	1,451.97	385.97			103.25	
Roubaix <sup>2</sup>	1,378.00	1,378.00				445.23	
Caudry							
Dankirk	54.50						
Lille	645.50						
Rouen	636.00	636.00				1,140.82	36.52
Boulogne-sur-Mer	190.00						
Calais	2,035.00	936.14			98.86		
Dieppe	5.00						
Dunkirk <sup>3</sup>	10.00						
Lille <sup>4</sup>	95.00						
Roubaix <sup>2</sup>	450.00	63.86			258.42		
Saigon	28.68	28.68					
Samana	85.00	146.26	61.26				
Stanbridge	726.75	726.75				54.95	
Clarenceville	140.50						
Frelighsburg	93.00						
Sutton	382.00						
St. Bartholomew d.							
St. Christopher	1,159.50	1,250.85	91.35				
St. Denis d.							
St. George's (Bermuda)	56.50	368.73	312.23				
St. Hyacinthe	2,272.75	2,272.75				129.50	1.75
Sorel	741.25						
Waterloo	813.00						
St. Johns, N. F.	852.50	1,001.38	148.88			159.47	2.43
St. Marc a	88.50	124.73	36.23				
St. Martin	131.00	164.57	23.57				
St. Eustatius	2.50						
St. Pierre, Miquelon	105.00	1,247.04	1,142.04			232.50	
Saltillo	381.00	381.00				7.69	
San Blas b	145.00	145.00					
San Juan de los Remedios	165.00	682.46	517.46			26.94	
Santander	48.50	48.50					
Bilbao	156.00		14.24				
Gijon							
San Sebastian	13.00						
Teneriffe c	67.00	67.13	13			21.22	
Grand Canary c	119.00						
Lanzarote							
Orotava							
Trinidad Island	2,456.25	2,500.00	650.97	607.22		477.28	
Scarboro	210.00						
Turin	347.50	140.00			207.00	143.22	
Tuxpan	794.50	980.77	186.27			15.42	
Vancouver (B. C.) d	358.25	917.38	559.13				
Warsaw b	57.00	57.00				23.70	

<sup>1</sup> No fees.<sup>2</sup> Commercial agency established August 16, 1890.<sup>3</sup> Agency of Roubaix subsequent to August 15, 1890.<sup>4</sup> Agency of Victoria prior to January 1, 1891.



## C.—STATEMENT OF CONSULAR FEES, COMPENSATION, EXPENSES, AND LOSS BY EXCHANGE, ETC.—Continued.

## UNSALARIED OFFICES—Continued.

Consular offices.	Fees collected.	Compensation of principal officers.	Services performed for vessels.	Office rent and clerk hire of consuls (sec. 1732, R. S.)	Fees accruing to Government.	Contingent expenses.	Loss by exchange.
Waubausbene.....	\$1,813.00	\$1,813.00	.....	.....	.....	\$211.27	.....
Orilla.....	1,455.00	455.00	.....	.....	.....	.....	.....
Perry Sound.....	.....	.....	.....	.....	.....	.....	.....
Purchase of consular stationery, etc., by B. F. Stevens, dispatch agent, at London, England.....	.....	.....	.....	.....	.....	137.51	.....
Purchase of consular stationery, etc., by Department of State.....	.....	.....	.....	.....	.....	17,786.99	.....
Printing of consular stationery by Public Printer.....	.....	.....	.....	.....	.....	54.90	.....
Totals.....	70,925.92	54,955.30	\$9,630.51	\$3,272.46	\$7,502.29	26,445.13	\$75.24

## D.—STATEMENT OF SALARIES, EXPENSES, AND LOSS BY EXCHANGE OF CONSULAR CLERKS FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Names.	Where located.	Salary.	Contingent expenses.	Loss by exchange.
Barbour, Thomas <sup>1</sup> .....	.....	\$84.24	.....	.....
Boyd, Wilson P.....	Chemnitz.....	1,000.00	.....	.....
Hansmann, Carl A.....	Lyons.....	1,000.00	.....	.....
Hunter, William Dulaney.....	Paris.....	1,000.00	\$247.68	.....
Mac Lean, Edward P.....	do.....	1,200.00	.....	.....
Martin, Henry W. <sup>2</sup> .....	Liverpool.....	676.62	.....	.....
Murphy, George H.....	Berlin.....	1,004.94	.....	.....
Richardson, Arthur W.....	Honolulu.....	1,000.00	.....	.....
Scidmore, George H. <sup>3</sup> .....	Kanagawa.....	646.72	355.25	\$51.05
Springer, Joseph A.....	Havana.....	1,200.00	.....	.....
Thirion, Charles F.....	Cairo.....	1,200.00	96.85	2.50
Touhay, St. Leger A.....	Cannes.....	1,200.00	.....	33.00
Whitehouse, Edward L.....	.....	1,000.00	.....	.....
Wood, Charles M.....	Rome.....	1,200.00	.....	29.85
Totals.....	.....	13,212.52	699.78	116.40

<sup>1</sup> Resigned July 31, 1890.<sup>2</sup> Appointed October 28, 1890.<sup>3</sup> Received salary as vice-consul-general at Kanagawa from December 16, 1890, to May 31, 1891.

E.—STATEMENT OF SUNDRY EXPENSES AT CONSULATES IN CHINA, JAPAN, SIAM, TURKEY, AND ZANZIBAR FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Consulates.	Expenses of prisons for American convicts.	Salaries, interpreters to consulates in China and Japan.	Salaries, marshals for consular courts.	Expenses of interpreters and guards in Turkish Dominions.	Boat and crew for consuls at Hongkong and Osaka and Hiogo.	Loss by exchange.	Total.
Amoy .....		\$1,000.00	\$1,000.00				\$2,000.00
Bangkok .....	\$702.90	125.00					827.90
Beirut .....				\$526.08			526.08
Cairo .....				675.00			675.00
Canton .....		1750.00					750.00
Chin-Kiang .....		1,000.00	1,000.00			\$79.41	2,079.41
Constantinople .....			1750.00	1,459.60		137.50	2,247.10
Fuchau .....		600.00	1,000.00				1,600.00
Hankow .....		1,000.00	582.88				1,582.88
Hongkong .....		1,500.00			\$500.00		2,000.00
Jerusalem .....				800.00			800.00
Kanagawa .....	3,919.25	1,125.00	1,000.00			42.55	6,086.80
Nagasaki .....		1,000.00					1,000.00
New Chwang .....		750.00				87.43	787.43
Ningpo .....		1,000.00					1,000.00
Osaka and Hiogo .....	210.54	1,000.00	1,000.00		342.76		2,553.30
Shanghai .....	2,532.79	1,500.00	1,000.00			104.12	5,136.91
Sivas .....				501.60		26.33	527.93
Smyrna .....	402.00			482.00			884.00
Tien-Tsin .....		1,000.00	1,000.00				2,000.00
Zanzibar .....				120.00			120.00
Totals .....	7,707.48	13,350.00	8,332.88	4,564.28	842.76	327.84	35,184.74

<sup>1</sup> For three quarters. Accounts for June quarter not received.

RECAPITULATION OF EXHIBITS B, C, D, and E.

Paid:

Salaries, consular service .....	\$480,091.48
Salaries while receiving instructions and in transit .....	20,373.05
Salaries, consular officers not citizens .....	13,009.73
Salaries, consular clerks .....	13,212.52
Loss on bills of exchange .....	7,006.63
Pay of consular officers for services to American vessels .....	21,312.01
Compensation from fees (sections 1703, 1730, and 1732, Revised Statutes) .....	195,879.59
Office rent and clerk hire (section 1732, Revised Statutes) .....	3,272.46
Contingent expenses, United States consulates .....	219,880.68
Allowance for clerks at consulates .....	86,175.38
Expenses of prisons for American convicts .....	7,767.48
Salaries, interpreters to consulates in China, etc. ....	13,350.00
Salaries, marshals for consular courts .....	8,332.88
Expenses of interpreters and guards, etc. ....	4,564.28
Boat and crew at Hongkong, Osaka, and Hiogo .....	842.76

1,095,160.93

Received:

Consular fees received for official services .....	978,142.58
Excess of expenditures over receipts .....	117,018.35

F.—STATEMENT OF RELIEF AFFORDED SEAMEN, WITH EXTRA WAGES AND ARREARS FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Medical aid.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Antigua	8	\$101.42	\$4.38		\$10.08	\$115.86	\$28.46	
Antwerp							9,183.67	\$9,183.67
Auckland	4	98.91	18.08		37.51	154.50	1,396.55	1,304.08
Bahia							257.50	257.50
Baracoa	1	1.00			21.50	22.50	21.65	17.65
Barbadoes	5	64.91	3.60	1.20	3.90	73.61	1,841.30	1,817.24
Barcelona	5	7.75			12.75	20.50	131.31	131.31
Batavia	2	11.28			38.34	49.60	373.25	335.49
Belize							161.18	161.18
Bermuda	2	2.00		4.80	72.27	79.07	60.06	33.26
Bombay	2				10.39	10.39		
Bristol							54.69	54.69
Buenos Ayres	24	402.50	84.35	257.40	383.40	1,127.65	239.46	171.89
Cadiz	1	18.00			14.50	32.50	29.00	
Calcutta							6,327.15	6,327.15
Callao	1	5.51	20.14			25.65	4,516.98	4,516.98
Cape Haytien			31.50		37.30	68.80	68.80	
Cape Town	37	530.51	172.22	69.69	20.00	792.42	301.08	301.08
Cardenas	1	3.22	5.11			8.33	411.45	215.61
Cardiff							559.02	559.02
Catania	2	3.80			4.94	8.74		
Charlottetown	41	96.31	89.10	22.50	255.10	463.01		
Cienfuegos	6	21.75	36.20	339.95	142.26	540.16	607.47	276.61
Colon	5	30.00	25.30	31.20	1.21	87.71	37.80	
Constantinople	8	34.14			34.43	68.57		
Cork							159.04	159.04
Curacao							4,441.10	4,441.10
Demerara	9	125.91	35.74		20.56	182.21	484.03	238.74
Dublin							5,266.71	5,199.03
Fayal	13	143.03	235.45	12.12	11.20	401.80	36.66	
Gaspé Basin	6	80.00		20.00	32.82	132.82		
Genoa	5	48.68	9.60		2.77	61.05		
Glasgow							686.28	686.28
Goderich	1				9.00	9.00		
Goree-Dakar							96.76	96.76
Guadeloupe	6	112.30	23.16		11.18	146.64	62.35	9.60
Guayaquil		16.50		3.82	59.89	80.21	155.55	69.00
Guaymas							710.96	710.96
Halifax	248	736.05	808.02	139.65	1,967.37	3,651.09	154.60	3.05
Havana	20	40.74	7.87	11.12*	407.40	467.13	2,492.42	2,428.15
Hayre							6,492.35	6,492.35
Hongkong	28	295.52	16.89	124.02	18.96	455.39	21,798.46	21,361.01
Honolulu	36	193.30	75.25	1,235.75	20.00	1,524.30	9,889.22	9,087.68
Hull	2	23.40	20.16			43.56	7,521.51	7,521.51
Iquique	2		11.28	207.63	3.02	221.93	720.64	720.64
Kanagawa	57	455.33	78.92	11.95	36.91	583.11	9,688.69	9,263.33
Kingston (Jamaica)	23	91.24	83.51	3.04	50.27	228.06	340.87	311.97
Loth							414.94	414.94
Lisbon	9	68.40		6.73	65.47	140.60		
Liverpool	17	83.77	51.34	112.91	7.01	255.03	76,643.54	76,489.75
London							3,018.52	3,018.52
Manila	5	122.46	6.75	52.05	255.12	436.38	5,378.52	5,032.07
Marseilles	7	58.96			36.39	90.29		
Martinique	2	4.00		44.38	6.15	54.53	79.22	78.53
Matanzas							262.82	262.82
Mazatlan	7	23.87			88.69	112.56		
Melbourne		34.68		59.37	7.54	101.59	17,176.51	10,964.67
Moncton	2	4.50			6.23	10.73		
Montevideo	16	142.00	19.00	2.80	35.90	199.70	313.54	313.54
Montreal	1	4.75				4.75	73.50	73.50
Nagasaki	29	116.00		321.58	214.78	652.36	14.62	
Nassau	25	198.26	5.50	26.00	27.41	257.17	22.92	93.73
Newcastle (N. S. W.)		29.24		80.41		109.65	6,261.45	6,050.99
Osaka and Hiogo	3	8.25		86.11	6.02	100.38	970.46	1,019.56
Palermo	3	52.20				52.20		
Panama	3	15.00			8.00	23.00	432.82	401.28
Para	8	11.00			52.00	63.00	38.80	38.80
Paramaribo		34.50		15.00	2.40	51.00	203.15	151.25
Pernambuco	2	12.00			49.63	61.63	355.75	319.10
Pictou	134	433.64	\$61.02	163.15	865.06	2,323.47	395.00	21.20
Port au Prince	1	25.00				25.00		
Port Louis							60.10	60.10
Port Stanley	27	728.33	652.73	23.75	803.90	2,208.71	100.56	
Quebec	2	1.50	18.50		15.00	35.00		
Rio de Janeiro	9	129.72				129.72	3,033.09	3,407.74
Rio Grande do Sul							21.81	21.81

\* The excess of wages paid over amount shown to have been collected was received in previous fiscal year.

F.—STATEMENT OF RELIEF AFFORDED SEAMEN WITH EXTRA WAGES AND ARREARS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1891.—Continued.

Where afforded.	Number relieved.	Board and lodging.	Clothing.	Medical aids.	Other expenses.	Total.	Extra wages and arrears collected.	Wages paid to seamen.
Rosario .....							\$995.39	\$995.39
Rotterdam .....	3	\$5.50			\$6.00	\$11.50		
Sagua la Grande .....	8	44.50	\$8.45	\$66.00	3.24	122.19	53.57	5.47
San Domingo .....	1				25.20	25.20	50.04	50.04
San Juan (P. R.) .....	3	54.45		28.43		82.93	103.68	32.68
Santiago (C. V. I.) .....	4	110.36	16.23	14.42	4.22	145.23	128.96	56.98
Santiago de Cuba .....							1,481.11	1,481.11
Santos .....		21.08		154.85	23.50	199.43	4,003.14	3,757.16
Shanghai .....							1,200.95	1,200.95
Singapore .....	11	173.72	45.62	186.58	136.66	542.58	3,093.92	2,925.82
Southampton .....	5	2.91		2.75	80.30	85.96	62.60	
St. Christopher .....	3	100.08			3.96	104.04		
St. Helena .....		102.95	19.44	11.87	17.47	151.73	143.92	30.28
St. Georges .....	8	29.40	104.00		5.76	139.16		
St. John (N. B.) .....	9	7.50		30.00	46.75	84.25	12,405.80	12,405.80
St. John's (N. F.) .....	59	463.13	719.00	117.50	173.33	1,493.02	140.00	
St. Martin .....	3	49.38	18.47		1.65	69.50		
St. Pierre .....	14	130.50	184.00	244.00	43.00	601.50	478.57	220.48
St. Thomas .....	4	12.00		127.31	3.70	243.01	640.09	412.74
Sydney .....	5	39.20		128.46	20.13	187.79	4,859.77	4,732.00
Tahiti .....				14.00		14.00	35.00	
Talcolhuano .....							538.76	538.76
Tamatave .....							61.10	60.10
Tampico .....							232.06	232.06
Trieste .....	5	4.19			32.37	36.56		
Trinidad .....							284.72	234.72
Tuxpan .....							28.08	
Valparaiso .....	4	2.14	2.50	438.00	53.75	496.39	4,900.78	4,955.10
Vancouver .....							1,096.31	1,096.31
Vera Cruz .....	14	198.85	21.06		107.63	327.54	339.39	219.44
Victoria .....	21	85.75	208.00		.20	294.05	11,642.46	11,642.46
Windsor .....							33.12	33.12
Yarmouth .....	129	642.40	758.05	225.00	255.59	1,876.04		
Masters and owners of vessels .....	47				965.00	965.00		
Total .....	1,282	8,531.93	5,610.49	5,279.36	8,314.04	27,735.82	262,899.02	256,026.36

<sup>1</sup> The excess of wages paid over amount shown to have been collected was received in previous fiscal year.

G.—STATEMENT SHOWING THE NUMBER OF SEAMEN SENT TO THE UNITED STATES  
AND THE AMOUNT PAID AT THE TREASURY FOR PASSAGE FOR THE FISCAL YEAR  
ENDED JUNE 30, 1891.

Where from.	Number of men.	Amount.	Where from.	Number of men.	Amount.
Acapulco .....	8	\$212.16	Nassau .....	21	\$325.00
Antigua .....	6	50.00	Newcastle (N. S. W.) .....	2	40.00
Auckland .....	2	200.00	Osaka and Hiogo .....	2	40.00
Buenos Ayres .....	3	60.00	Panama .....	1	57.50
Cadiz .....	1	10.00	Para .....	8	380.00
Callao .....	2	50.00	Pictou .....	20	200.00
Cape Town .....	1	20.00	Rio de Janeiro .....	7	525.00
Catania .....	1	8.00	Sagua la Grande .....	7	70.00
Charlottetown .....	1	10.00	San José (C. R.) .....	1	20.00
Cienfuegos .....	4	80.00	San Juan del Norte .....	8	212.50
Colon .....	11	433.52	San Juan (P. R.) .....	2	30.00
Demerara .....	4	50.00	San Juan (C. V. I.) .....	3	54.50
Fayal .....	14	160.00	Singapore .....	2	70.00
Guadeloupe .....	6	100.00	St. Christopher .....	1	10.00
Halifax .....	95	760.00	St. Georges .....	6	66.00
Hongkong .....	8	799.80	St. Helena .....	6	130.00
Honolulu .....	13	235.00	St. John's .....	2	36.00
Hull .....	2	20.00	St. Pierre .....	4	40.00
Ioilo .....	2	40.00	St. Thomas .....	4	80.00
Iquique .....	1	45.00	Sydney .....	3	230.00
Kanagawa .....	51	3,356.98	Trinidad Island .....	5	50.00
Kingston (Jamaica) .....	19	360.00	Vera Cruz .....	11	253.00
Liverpool .....	16	160.00	Victoria .....	23	85.39
Managua .....	1	52.50	Yarmouth .....	59	570.00
Martinique .....	2	20.00			
Merida .....	1	10.00	Total .....	486	10,967.55
Montevideo .....	3	60.00			

## RECAPITULATION OF EXHIBITS F AND G.

Amount expended for relief of seamen:	
Board and lodging .....	\$8,531.93
Clothing .....	5,010.49
Medical aid .....	5,279.36
Other expenses .....	8,031.11
Loss by exchange .....	282.93
Passage to the United States, paid at the Treasury .....	10,967.85
Total .....	38,703.67
Amount of extra wages and arrears collected .....	262,899.02
Amount of extra wages and arrears paid to seamen .....	256,026.36
Amount of extra wages and arrears paid for relief .....	6,261.96
Amount of extra wages and arrears in the hands of consuls .....	610.70
Total .....	262,899.02
Total relief afforded .....	38,703.67
Wages and extra wages applied .....	6,261.96
Amount paid by the United States .....	32,441.71
Balance of appropriation unexpended October 26, 1891 .....	17,558.29
Total sum appropriated .....	50,000.00

H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE (INCLUDING AGENCIES) DURING THE FISCAL YEAR ENDED JUNE 30, 1891.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Acapulco .....	\$604.00	\$97.50	\$2.50		\$46.00	\$750.00
Aden .....	787.50	7.50	7.50			802.50
Aix la Chapelle .....	3,027.50					3,027.50
Algiers .....	270.00	25.00	80.00			375.00
Alicante .....	85.00	25.00	27.50			137.50
Amherstburg .....	1,071.50					1,071.50
Amoy .....	990.00		37.50		.50	1,028.00
Amsterdam .....	4,457.50	117.50	57.50		32.00	4,664.50
Annaberg .....	7,307.50				10.00	7,317.50
Antigua .....	1,505.00	27.50	265.00		11.79	1,809.29
Antwerp .....	2,192.50	375.00			25.00	2,592.50
Apia .....	30.00	7.50			20.50	58.00
Archangel .....						
Asuncion .....						
Athens .....	112.50	15.00		\$33.00	49.50	210.00
Auckland .....	972.50	232.50				1,205.00
Bahia .....	650.00	60.00	59.50	260.00		1,029.50
Bangkok .....	50.00	2.50			44.10	96.60
Baracoa de Cuba .....	542.50	62.50	495.00	217.00		1,317.00
Barbados .....	742.50	365.00	167.50		10.00	1,285.00
Barcelona .....	1,347.50	65.00	94.50		3.00	1,510.00
Barmen .....	12,815.00				5.00	12,820.00
Barranquilla .....	4,297.50	300.00	137.50	1,719.00	56.00	6,510.00
Basle .....	6,065.00				18.00	6,083.00
Batavia .....	410.00	77.50	72.50		83.00	643.00
Batoum .....	125.00		20.00	50.00		195.00
Beirut .....	247.50	2.50		74.00	51.44	375.44
Belfast .....	13,282.50	5.00	2.50		1.67	13,291.67
Belize .....	272.50	107.50	114.00		67.50	561.50
Belleville .....	3,253.00				20.25	3,273.25
Bergen .....	1,438.00				10.91	1,448.91
Berlin .....	15,449.50				47.50	15,497.00
Bermuda .....	1,430.00	320.00	156.50		4.50	1,911.00
Berne .....	1,225.00					1,225.00
Birmingham .....	13,047.50					13,047.50
Bogota .....	7.50					7.50
Boma .....						
Bombay .....	282.50	42.50	5.00		12.50	342.50
Bordeaux .....	9,095.00	22.50	87.50		84.50	9,289.50
Bradford .....	16,110.50					16,110.50
Bremen .....	4,314.50	325.00	675.00		36.00	5,350.50
Breslau .....	3,137.50				13.50	3,151.00
Bristol .....	1,027.50		5.00		15.50	1,048.00
Brockville .....	1,223.50				4.25	1,227.75
Brunswick .....	4,039.50					4,039.50
Brussels .....	6,850.00				14.00	6,864.00
Buda-Pesth .....	1,142.50			36.00	1.00	1,179.50
Buenos Ayres .....	727.50	367.50	303.00	84.00	5.00	1,487.00
Butari-tari .....		5.00			7.11	12.11
Cadiz .....	3,297.50	42.50	116.00		.50	3,456.50
Cairo .....	557.50	17.50	32.50		101.00	708.50

## H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE, ETC.—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Calcutta	\$5,772.50	\$145.00	\$142.50	\$249.00	\$62.00	\$6,371.00
Callao	152.50	55.00	48.00		2.50	258.00
Cannes						
Canton	2,735.00				540.00	3,275.00
Cape Haytien	410.00	1,207.50	92.50		20.00	1,730.00
Cape Town	625.00	180.00	45.00		11.00	861.00
Cardenas	320.00	45.00	67.50	15.00		447.50
Cardiff	7,082.50	12.50	447.50		5.50	7,548.00
Cartagena (Spain)	190.00		185.00			375.00
Cartagena (Colombia)	815.00	117.50	160.00			1,092.50
Castellamare	2,407.50				382.00	2,789.50
Catania	1,637.50	2.50	77.50		18.50	1,731.00
Cayenne		55.00	7.50		109.75	172.25
Ceylon	830.00	7.50	30.00		27.86	895.36
Charlottetown	3,289.00	12.50	22.50		37.50	3,361.50
Chatham	3,188.50					3,188.50
Chefoo						
Chemnitz	14,279.50				18.00	14,297.50
Chihuahua	327.50				5.00	332.50
Chin Kiang					36.00	36.00
Christiana	1,150.00	40.00	52.00		3.00	1,245.00
Cienfuegos	912.50	177.50	312.50		1.00	1,403.50
Ciudad Bolivar	307.50	165.00	17.50	123.00	47.50	660.50
Clifton	827.00				11.50	838.50
Coaticook	2,678.00				642.75	3,320.75
Cognac	1,797.50					1,797.50
Cologne	4,477.50				3.00	4,480.50
Colon	462.50	895.00	147.50		14.37	1,519.37
Colonia						
Collingwood	5,166.00				4.00	5,170.00
Constantinople	1,335.00				240.50	1,575.50
Copenhagen	647.50	52.50	82.50			782.50
Cochimbo	15.00	7.50	5.00		4.00	31.50
Cordoba						
Cork	490.50					490.50
Corunna						
Crefeld	7,465.00					7,465.00
Curaçao	435.00	152.50	49.00		158.00	794.50
Demerara	567.50	322.50	218.00		31.00	1,139.00
Denia	2,340.00		10.50			2,350.50
Dresden	5,505.00				21.50	5,526.50
Dublin	1,464.50	2.50	5.00		2.00	1,474.00
Dundee	9,652.00	10.00	72.50			9,734.50
Dunfermline	3,790.00					3,790.00
Durango	27.50					27.50
Dusseldorf	2,090.00					2,090.00
Ensenada	183.50	135.00			12.00	330.50
Falmouth	190.00	2.50	5.00			197.50
Fayal	30.00	67.50	79.00		155.00	331.50
Florence	2,872.50				4.00	2,876.50
Fuchau	388.00					388.00
Fort Erie	536.00					536.00
Frankfort	7,592.50				8.50	7,601.00
Funchal	105.00	7.50	27.50		2.00	142.00
Fürth	3,887.50				40.00	3,927.50
Gaboon						
Garucha	30.00					30.00
Gaspé Basin	210.50		47.50			258.00
Genoa	1,806.50					1,806.50
Genoa	1,815.00	70.00	271.00		1.00	2,157.00
Ghent	2,627.00				10.00	2,637.00
Gibraltar	88.50	57.50	232.50		21.50	400.00
Glasgow	12,186.00	537.50	45.00		100.50	12,869.00
Goderich	1,769.00					1,769.00
Goree Dakar	12.50	10.00	7.50			30.00
Gothenberg	1,487.50	15.00	10.00		2.00	1,514.50
Guadeloupe	22.50	77.50	32.50		11.50	144.00
Guatemala	3,207.50	255.00	72.50		77.75	3,612.75
Guayaquil	1,292.50	10.00		595.00	146.00	2,043.50
Guaymas	232.50	190.00				422.50
Guelf	2,623.00					2,623.00
Halifax	2,931.00	310.00	189.00		70.00	3,500.00
Hamburg	8,329.00	632.50	1,155.00		74.69	10,191.19
Hamilton (Ontario)	3,412.00					3,412.00
Hankow	225.00				25.44	250.44
Havana	18,795.00	1,160.00	520.00		92.00	20,567.00
Havre	1,210.00	315.00	236.00		1.00	1,752.00
Helsingfors	22.50					22.50
Hobart	12.50	15.00				27.50
Hongkong	8,435.00	177.50	107.50		102.00	8,822.00

## H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE, ETC.—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Honolulu	\$3,451.00	\$1,270.00	\$15.00		\$10.00	\$4,746.00
Horgen	1,187.50				1.00	1,188.50
Huddersfield	6,167.50					6,167.50
Hull	875.00	275.00	187.50		9.50	1,347.00
Iquique	345.00	12.50		\$138.00		495.50
Jerusalem	50.00				7.00	57.00
Kanagawa	8,957.50	217.50	101.00		28.21	9,304.21
Keihl	3,967.50				1.00	3,968.50
Kingston (Jamaica)	4,526.00	667.50	1,063.50		222.50	6,479.50
Kingston (Ontario)	1,189.00					1,189.00
La Guayra	825.00	550.00	80.50		329.00	1,784.50
Lambayeque						
La Paz	263.00	57.50				320.50
Leeds	3,640.50					3,610.50
Leghorn	3,650.00	12.50	68.00		1.50	3,732.00
Leipsio	9,856.00				2.00	9,858.00
Leith	2,120.50	132.50	1.50		5.50	2,260.00
Levuka						
Liege	3,575.00					3,575.00
Linnoges	1,727.50					1,727.50
Lisbon	1,480.00	102.50	107.50		79.00	1,769.00
Liverpool	34,197.00	1,960.00			440.00	36,597.00
London	64,574.00	732.50	582.50		189.00	66,078.00
London (Ontario)	1,173.00				8.00	1,181.00
Lyons	13,027.50				16.00	13,043.50
Magdeburg	2,145.50					2,145.50
Malaga	3,422.50	12.50	104.00		1.00	3,540.00
Malta	20.00		14.00		4.00	38.00
Managua	487.50	77.00			4.50	565.00
Manchester	20,947.50					20,952.00
Manila	645.00	27.50	27.50	19.00		719.00
Manheim	3,842.50					3,842.50
Maracaibo	3,172.50	260.00	917.00			4,349.50
Marseilles	5,515.00	25.00	197.50		5.36	5,742.86
Martinique	110.00	102.50	110.00		6.75	329.25
Maskat	12.50					12.50
Matamoros	428.50	642.50			1.00	1,072.00
Matanzas	287.50	72.50	112.50			472.50
Mayaguez						
Mayence	5,847.50				4.00	5,851.50
Mazatlan	575.00	195.00				770.00
Medellin					16.00	16.00
Melbourne	1,432.50	370.00			50.00	1,852.50
Merida	1,487.50	520.00	240.00		32.00	2,279.50
Messina	4,440.00	10.00	144.00			4,594.00
Mexico	282.50				9.07	291.57
Milan	2,055.00					2,055.00
Moncton	3,086.50		12.50		29.75	3,128.75
Mourovia	42.50	15.00				57.50
Monterey						
Montevideo	352.50	105.00	260.00	150.00		867.50
Montreal	6,397.00	17.50			424.75	6,839.25
Morrisburg	823.50					823.50
Moscow	642.50			237.00		879.50
Mozambique						
Munich	2,855.00				7.00	2,862.00
Nagasaki	110.00	25.00	15.00		37.31	187.31
Nantes	1,097.50				3.50	1,101.00
Naples	2,682.50	35.00	120.00		13.50	2,851.00
Nassau	1,192.50	232.50	180.50			1,605.50
Newcastle (N. S. W.)	245.00	97.50	170.00		136.00	618.50
Newcastle-upon-Tyne	2,490.50	25.00	280.50		40.00	2,836.00
New Chwang						
Nico	555.00					555.00
Ningpo	2.50		4.50		4.00	11.00
Nogales	1,309.50	1,657.50			67.50	3,034.50
Nottingham	11,913.50				2.00	11,915.50
Noumea				1.00		1.00
Nuevo Laredo	737.50	3,875.00			107.00	4,719.50
Nuremberg	5,477.00				15.00	5,492.00
Odessa	467.50		7.50	186.00		661.00
Osaka and Higo	4,475.00	92.50	56.50		33.00	4,657.00
Ottawa	10,436.00				7.50	10,443.50
Padang	122.50	7.50	15.00			145.00
Palermo	8,510.00	12.50	406.00			8,928.50
Panama	517.50	150.00	5.00		9.50	682.00
Pará	1,852.50	147.50	135.00	741.00	19.00	2,895.00
Paramaribo	270.00	25.00	45.00		19.72	359.72
Paris	56,707.50				36.50	56,744.00
Paso del Norte	1,946.50	2,472.50			387.50	4,806.50

## H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE, ETC.—Continued.

Consulates.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Patras	\$907.50	\$5.00	\$35.50		\$1.00	\$949.00
Pernambuco	929.50	142.50	279.00	\$231.00		1,582.00
Pictou	957.50					957.50
Piedras Negras	1,072.00	2,300.00			209.25	3,581.25
Plaueu	6,560.50				26.00	6,586.50
Plymouth	332.50		10.50		9.50	352.50
Ponape						
Port au Prince	1,262.50	2,287.50	393.50		80.00	4,023.50
Port Louis	25.00	5.00	2.50			32.50
Port Sarnia	970.50				2.50	973.00
Port Stanley and St. Thomas	2,247.00				61.50	2,308.50
Port Stanley (F. I.)						
Port Hope	3,224.50				2.75	3,227.25
Port Rowan	855.00					855.00
Prague	7,900.00			390.00	36.00	8,326.00
Prescott	1,263.00	7.50			45.50	1,316.00
Puerto Cabello	647.50	252.50	44.50	259.00	15.00	1,218.50
Puerto Plata	142.50	175.00	12.50		27.00	357.00
Quebec	2,837.00				34.25	2,871.25
Reichenberg	4,370.00			191.00	16.00	4,777.00
Rethms	4,842.50					4,842.50
Riga						
Rio Grande do Sul	239.00	20.00	37.50	90.00	1.00	387.50
Rio de Janeiro	2,785.00	292.50	357.50	1,114.00		4,549.00
Rome	609.00	5.00	27.50		36.50	678.00
Rosario	662.50	82.50	65.00	233.00	23.00	1,066.00
Rotterdam	5,078.50	217.50	226.50		3.00	6,124.50
Roubaix	2,037.50		17.50		23.00	2,078.00
Rouen	3,218.00	2.50	192.50		8.00	3,421.00
Ruatau	295.00	25.00	112.50			432.50
Sagua la Grande	625.00	62.50	243.00		2.00	932.50
Saigon		12.50			16.18	28.68
Saltillo	381.00					381.00
Samana	47.50	32.50	5.00			85.00
San Blas	110.00	35.00				145.00
San Domingo	427.50	447.50	92.50		70.14	1,037.64
San José (C. R.)						
San Juan de los Remedios	120.00	12.50	32.50			165.00
San Juan del Norte	572.50	487.50	77.50		166.50	1,304.00
San Juan (P. R.)	795.00	255.00	193.00		22.00	1,265.00
San Salvador	1,267.50	172.50			2.00	1,462.00
Santander	127.50	32.50	17.50		40.00	217.50
Santiago (C. V. I.)	25.00	7.50	212.50			245.00
Santiago de Cuba	1,310.00	235.00	557.00			2,102.00
Santos	732.50	55.00	142.50	293.00		1,223.00
Seoul	5.00				20.48	25.48
Shanghai	5,852.50	142.50	62.50		253.25	6,310.75
Sheffield	5,078.00				8.00	5,086.00
Sherbrooke	6,841.50				22.00	6,863.50
Sierra Leone	47.50	25.00	22.50	9.00	8.00	112.00
Singapore	1,972.50	25.00	87.50			2,085.00
Sivas						
Smyrna	1,312.50	12.50	37.50	501.00		1,863.50
Sonneberg	13,647.50					14,647.50
Southampton	104.00		35.00			139.00
St. Bartholomew						
St. Christopher	870.00	85.00	179.50		25.00	1,159.50
St. Etienne	5,547.50				14.00	5,561.50
St. Denis						
St. Galle	8,343.50				2.50	8,346.00
St. Georges	25.00	2.50	25.00		4.00	56.50
St. Helena			5.50			5.50
St. Hyacinthe	3,798.50				28.50	3,827.00
St. John (N. B.)	4,888.00	107.50	80.00		2,123.50	7,199.00
St. Johns (N. F.)	731.00	80.00	32.50		9.00	852.50
St. Johns (Quebec)	2,282.50				28.25	2,310.75
St. Marc	17.50	70.00			1.00	88.50
St. Martin	47.50	25.00	27.50		33.50	133.50
St. Paul de Loando					3.00	3.00
St. Pierre	25.00	80.00				105.00
St. Petersburg	639.50	2.50		91.00	91.50	824.50
St. Stephen	1,048.50	15.00	5.00		110.00	1,178.50
St. Thomas	377.50	137.50	172.50		50.00	737.50
Stanbridge	1,335.25				7.00	1,342.25
Stettin	2,010.00	7.50	132.50		22.00	2,142.00
Stockholm	1,727.50	5.00			40.00	1,772.50
Stratford	1,416.50					1,416.50
Stuttgart	3,053.50					3,053.50
Sydney	1,025.00	302.50				1,327.50
Tahiti	247.50	235.00				482.50
Talcahuana	17.50	25.00				42.50
Tamatave	47.50				17.00	64.50



## H.—STATEMENT SHOWING THE CHARACTER AND AMOUNT OF THE OFFICIAL FEES COLLECTED AT EACH CONSULATE, ETC.—Continued.

Consulate.	Invoice certificates.	Landing certificates.	Bills of health.	Currency certificates.	Other fees.	Total of fees.
Tampico.....	\$1,502.00	\$75.00			\$35.20	\$1,612.20
Tangier.....	120.00				19.00	139.00
Tegucigalpa.....	540.00	147.50	\$55.00		44.28	786.78
Teheran.....						
Teneriffe.....	57.50	20.00	85.00		23.50	186.00
Three Rivers.....	2,942.50				12.25	2,954.75
Tieu-Tsin.....	815.00				5.50	820.50
Toronto.....	4,748.00				5.25	4,753.25
Trieste.....	1,647.50	12.50	50.00	\$45.00	4.00	1,768.00
Trinidad.....	1,820.00	482.50	274.00		89.75	2,666.25
Tunstall.....	12,725.00					12,725.00
Turn.....	347.50					347.50
Turk's Island.....	225.00	170.00	18.00		9.00	422.00
Tuxpan.....	665.00	42.50	57.50		29.50	794.50
Valparaiso.....	84.50	117.50		33.00	8.50	236.50
Vancouver.....	235.00	45.00			78.25	358.25
Venice.....	635.00	2.50	5.00		2.00	644.50
Vera Cruz.....	3,137.00	852.50	292.50		196.00	4,478.00
Victoria.....	2,172.00	602.50	855.00			3,659.50
Vionna.....	8,688.50			266.00	100.00	9,054.50
Wallaceburg.....	2,102.50					2,102.50
Warsaw.....	25.00			8.00	24.00	57.00
Waubushene.....	3,268.00					3,268.00
Windsor (N. S.).....	1,931.00	2.50	152.50		200.00	2,088.00
Windsor (Ontario).....	2,474.00				50	2,474.50
Winnipeg.....	1,655.00	30.00			18.00	1,703.00
Woodstock.....	1,208.00				76.25	1,284.25
Yarmouth.....	4,446.50	67.50	715.00		20.00	5,249.00
Zanzibar.....	307.50	12.50			43.00	363.00
Zurich.....	3,670.00				2.00	3,672.00
Totals.....	896,655.25	39,862.00	20,992.50	8,681.00	11,951.83	978,142.58

## RECAPITULATION.

Invoice certificates.....	\$896,655.25
Landing certificates.....	39,862.00
Bills of health.....	20,992.50
Currency certificates.....	8,681.00
Other fees.....	11,951.83
Total.....	978,142.58

## I.—INTERNAL REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
	Dollars.	Dollars	Dollars.	Dollars.
Alabama.....	6,748.85	126,605.41	133,354.26	93,328.00
Arkansas.....	3,090.75	171,693.83	174,784.58	97,456.83
First California.....	31,885.45	2,724,673.20	2,756,558.65	1,767,056.09
Fourth California.....	9,009.82	433,295.67	442,305.49	298,915.99
Total.....	40,895.27	3,157,968.87	3,198,864.14	2,065,972.08
Colorado.....	2,363.92	445,720.12	448,084.04	295,622.43
Connecticut.....	9,364.88	971,360.56	980,725.44	955,119.94
Florida.....	886.00	510,070.59	510,956.59	485,789.83
Georgia.....	9,405.03	635,999.63	645,404.66	571,733.00
First Georgia (old).....				10,834.13
Total.....	9,405.03	635,999.63	645,404.66	582,567.13
First Illinois.....	16,915.02	15,952,096.83	15,969,011.85	13,964,847.21
Fifth Illinois.....	5,705.49	22,909,659.98	22,915,365.47	21,618,031.78
Eighth Illinois.....	7,904.08	2,868,072.76	2,875,976.84	2,289,830.31
Thirteenth Illinois.....	2,586.32	559,026.39	561,612.71	472,863.62
Total.....	33,110.91	42,288,855.96	42,321,966.87	38,345,572.92
Sixth Indiana.....	133,923.87	3,084,118.02	3,218,041.89	2,775,229.74
Seventh Indiana.....	3,885.68	4,082,116.09	4,086,001.77	3,098,810.40
Total.....	137,809.55	7,166,234.11	7,304,043.66	6,474,040.14

## I.—INTERNAL REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

Districts.	Assessments.	Stamps.	Assessments and stamps.	Cash deposited.
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Third Iowa.....	9,058.66	215,248.74	224,307.40	159,771.25
Fourth Iowa.....	5,178.61	348,135.61	353,314.22	272,660.35
Totals.....	14,237.27	563,384.35	577,621.62	432,431.60
Kansas.....	3,171.64	274,007.15	277,178.79	193,156.71
Second Kentucky.....	131,522.12	2,324,906.14	2,456,428.26	1,649,217.32
Fifth Kentucky.....	1,582,488.59	10,281,348.93	11,863,837.52	8,215,855.68
Sixth Kentucky.....	212,993.46	2,969,141.70	3,182,135.16	2,789,810.38
Seventh Kentucky.....	491,326.01	2,563,320.15	3,054,646.16	1,938,785.88
Eighth Kentucky.....	226,080.26	1,101,137.00	1,327,217.26	1,236,816.10
Totals.....	2,644,410.44	19,239,853.92	21,884,264.36	15,830,485.36
Louisiana.....	8,571.93	805,725.84	814,297.77	644,809.35
Maryland.....	243,541.67	3,496,453.99	3,739,995.66	3,059,919.80
Massachusetts.....	38,755.32	2,611,003.26	2,649,758.58	2,314,575.93
First Michigan.....	8,472.65	2,576,715.47	2,585,188.12	1,998,752.48
Fourth Michigan.....	7,147.33	218,261.42	225,408.75	203,806.42
Totals.....	15,619.98	2,794,976.89	2,810,596.87	2,207,558.90
Minnesota.....	5,611.05	2,872,647.18	2,878,258.23	2,733,568.95
Third Mississippi (old).....				525.00
First Missouri.....	21,588.59	8,417,243.39	8,438,831.98	7,199,534.66
Sixth Missouri.....	4,998.00	545,988.35	550,986.35	461,837.61
Totals.....	26,586.59	8,963,231.74	8,989,818.33	7,661,372.17
Montana.....	1,323.00	290,326.27	291,649.27	151,030.91
Nebraska.....	3,599.59	3,684,406.37	3,688,005.96	3,230,163.64
New Hampshire.....	3,054.44	595,036.66	598,091.10	460,106.66
First New Jersey.....	707.98	135,670.55	136,378.53	87,671.71
Fifth New Jersey.....	23,733.40	4,741,079.34	4,764,812.74	4,003,618.91
Totals.....	24,441.38	4,876,749.89	4,901,191.27	4,091,290.62
New Mexico.....	1,362.10	117,149.69	118,511.79	35,689.88
First New York.....	8,202.04	4,414,250.92	4,422,452.96	3,934,022.61
Second New York.....	46,836.60	2,014,763.95	2,061,600.55	1,845,196.65
Third New York.....	21,840.27	6,385,934.35	6,407,774.62	6,026,512.63
Fourteenth New York.....	8,936.44	1,892,633.31	1,901,569.75	1,603,035.45
Twenty-first New York.....	1,102.52	1,299,788.23	1,269,890.75	1,010,203.96
Twenty-eighth New York.....	4,867.41	2,462,042.52	2,466,909.93	2,135,033.37
Totals.....	91,785.28	18,429,413.28	18,521,198.56	16,554,034.67
Fourth North Carolina.....	16,411.74	1,244,933.76	1,261,345.50	1,004,417.81
Fifth North Carolina.....	130,009.14	1,893,129.69	2,023,138.83	1,375,016.35
Totals.....	146,420.88	3,138,063.45	3,284,484.33	2,379,434.16
First Ohio.....	132,872.11	13,057,971.49	13,190,843.60	11,618,697.01
Tenth Ohio.....	13,955.16	942,426.71	956,381.87	713,850.12
Eleventh Ohio.....	1,309.40	1,123,364.69	1,124,674.09	1,005,836.05
Eighteenth Ohio.....	33,922.06	1,220,904.00	1,254,826.96	1,026,903.09
Totals.....	182,059.63	16,344,666.89	16,526,726.52	14,365,286.27
Oregon.....	2,686.95	413,590.58	416,277.53	324,257.24
First Pennsylvania.....	79,639.61	3,753,117.99	3,832,757.60	3,529,764.61
Ninth Pennsylvania.....	13,765.05	2,228,708.40	2,242,473.45	2,168,375.61
Twelfth Pennsylvania.....	2,759.56	674,653.41	677,412.97	579,848.01
Twenty-third Pennsylvania.....	53,948.84	4,421,256.76	4,475,205.60	4,062,372.99
Totals.....	629,093.06	11,077,736.56	11,706,829.62	10,338,321.22
South Carolina.....	3,559.49	91,686.61	95,246.10	69,732.21

I.—INTERNAL REVENUE STAMPS AND ASSESSMENTS CHARGED AND CASH DEPOSITED  
FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

District.	Assessments.	Stamps.	Assessments and stamps.	Deposited.
	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>	<i>Dollars.</i>
Second Tennessee .....	5, 118.57	203, 840.59	208, 959.16	161, 040.67
Fifth Tennessee .....	67, 792.54	1, 634, 580.39	1, 702, 372.93	1, 115, 663.19
Totals .....	72, 911.11	1, 838, 420.98	1, 911, 332.09	1, 276, 712.86
Third Texas .....	2 815.66	231, 282.92	234, 098.58	136, 114.23
Fourth Texas .....	4, 516.17	131, 200.88	135, 717.05	87, 495.35
Totals .....	7, 331.83	362, 483.80	369, 815.63	223, 609.58
Second Virginia .....	1, 364.05	2, 556, 543.09	2, 557, 907.14	1, 897, 004.63
Sixth Virginia .....	13, 798.62	1, 736, 617.47	1, 750, 416.09	1, 309, 962.74
Totals .....	15, 162.67	4, 293, 160.56	4, 308, 323.23	3, 206, 967.37
West Virginia .....	67, 514.53	964, 026.37	1, 031, 540.90	834, 784.33
First Wisconsin .....	1, 373.76	3, 590, 808.09	3, 592, 181.85	3, 206, 430.76
Second Wisconsin .....	4, 730.94	550, 378.17	555, 109.11	401, 546.97
Totals .....	6, 104.70	4, 141, 186.26	4, 147, 290.96	3, 607, 977.73

## RECAPITULATION BY STATES.

Alabama .....	\$6, 748.85	\$126, 605.41	\$133, 354.26	\$93, 328.00
Arkansas .....	3, 090.75	171, 693.83	174, 784.58	97, 456.83
California .....	40, 895.27	3, 157, 968.87	3, 198, 864.14	2, 065, 972.08
Colorado .....	2, 363.92	445, 720.12	448, 054.04	295, 622.43
Connecticut .....	9, 364.58	971, 360.56	980, 725.44	955, 119.94
Florida .....	886.00	510, 070.59	510, 956.59	485, 788.83
Georgia .....	9, 405.03	635, 999.63	645, 404.66	552, 567.13
Illinois .....	33, 110.91	42, 288, 855.96	42, 321, 966.87	38, 345, 572.92
Indiana .....	137, 809.55	7, 166, 234.11	7, 304, 043.66	6, 474, 040.14
Iowa .....	14, 237.27	563, 384.35	577, 621.62	432, 431.60
Kansas .....	3, 171.64	274, 007.15	277, 178.79	193, 156.71
Kentucky .....	2, 644, 410.44	19, 239, 853.92	21, 884, 264.36	15, 830, 485.30
Louisiana .....	8, 571.93	805, 725.84	814, 297.77	644, 809.35
Maryland .....	243, 541.67	3, 496, 453.99	3, 739, 985.66	3, 059, 919.80
Massachusetts .....	38, 755.32	2, 611, 003.26	2, 649, 758.58	2, 314, 575.93
Michigan .....	15, 619.98	2, 794, 976.89	2, 810, 596.87	2, 207, 558.90
Minnesota .....	5, 611.05	2, 872, 647.18	2, 878, 258.23	2, 733, 568.95
Mississippi .....				525.00
Missouri .....	26, 586.59	8, 963, 231.74	8, 989, 818.33	7, 601, 372.17
Montana .....	1, 323.00	290, 326.27	291, 649.27	151, 030.91
Nebraska .....	3, 599.59	3, 634, 406.37	3, 688, 005.96	3, 230, 163.64
New Hampshire .....	3, 054.44	595, 036.66	598, 091.10	460, 106.66
New Jersey .....	24, 441.38	4, 876, 749.89	4, 901, 191.27	4, 091, 290.62
New Mexico .....	1, 362.10	117, 149.69	118, 511.79	35, 689.88
New York .....	91, 785.28	18, 429, 413.28	18, 521, 198.56	16, 554, 034.67
North Carolina .....	146, 420.88	3, 138, 063.45	3, 284, 484.33	2, 380, 434.15
Ohio .....	182, 059.63	16, 344, 666.89	16, 526, 726.52	14, 365, 286.27
Oregon .....	2, 686.95	413, 590.58	416, 277.53	324, 257.24
Pennsylvania .....	629, 093.06	11, 077, 736.56	11, 706, 829.62	10, 338, 321.22
South Carolina .....	3, 559.49	91, 686.61	95, 246.10	69, 732.21
Tennessee .....	72, 911.11	1, 838, 420.98	1, 911, 332.09	1, 276, 712.86
Texas .....	7, 331.83	362, 483.80	369, 815.63	223, 609.58
Virginia .....	15, 162.67	4, 293, 160.56	4, 308, 323.23	3, 206, 967.37
West Virginia .....	67, 514.53	964, 026.37	1, 031, 540.90	834, 784.33
Wisconsin .....	6, 104.70	4, 141, 186.26	4, 147, 290.96	3, 607, 977.73
Totals .....	4, 502, 591.69	167, 753, 897.62	172, 256, 489.31	145, 624, 272.42

## K.—INTERNAL REVENUE EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

District.	Compensation of collector.		Rent, fuel, light, and tele. phone.	Station-ery and other ex-penses.	Compensa-tion of storekeep-ers.	Compen-sation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama .....	\$2,750.60	\$16,398.19	.....	\$183.72	\$2,259.00	\$2,095.42	\$23,686.33
Arkansas .....	3,025.78	12,425.93	\$60.00	391.28	13,228.00	3,227.85	32,358.84
First California .....	4,500.00	33,834.82	.....	884.51	14,740.00	25,874.13	79,833.46
Fourth California .....	3,937.69	19,440.28	1,265.00	562.21	7,669.00	14,603.13	47,477.31
Totals .....	8,437.69	53,275.10	1,265.00	1,446.72	22,409.00	40,477.26	127,310.77
Colorado .....	3,500.00	15,688.34	1,246.65	165.30	96.00	1,569.34	22,265.63
Connecticut .....	4,500.00	22,761.42	210.00	503.20	8,040.00	6,896.20	42,010.91
Florida .....	3,625.00	11,055.79	775.91	121.97	.....	.....	15,578.57
Georgia .....	4,500.00	37,250.26	823.23	418.49	55,694.50	5,294.40	103,980.88
First Illinois .....	4,500.00	45,369.75	125.00	720.00	30,285.00	47,628.18	128,627.93
Fifth Illinois .....	4,500.00	18,029.13	54.00	182.44	53,904.00	51,393.18	128,062.77
Eighth Illinois .....	4,500.00	20,763.69	54.00	302.40	9,453.50	6,921.13	41,994.72
Thirteenth Illinois .....	4,500.00	11,571.28	48.00	126.20	3,550.00	2,554.70	22,350.24
Totals .....	18,000.00	95,733.87	281.00	1,331.04	97,192.50	108,497.25	321,035.66
Sixth Indiana .....	4,500.00	19,176.30	470.00	225.02	21,978.50	11,553.33	58,103.15
Seventh Indiana .....	4,500.00	13,222.14	48.00	106.45	8,512.00	12,992.71	39,441.30
Totals .....	9,000.00	32,398.44	518.00	491.47	30,490.50	24,546.04	97,444.45
Third Iowa .....	2,750.00	9,640.41	.....	225.79	.....	1,454.38	14,071.53
Fourth Iowa .....	3,000.76	13,397.16	800.00	282.02	564.00	497.36	18,541.30
Totals .....	5,750.76	23,037.57	800.00	508.81	564.00	1,951.69	32,612.83
Kansas .....	2,875.00	15,600.55	50.00	83.64	.....	86.30	18,005.55
Second Kentucky .....	4,500.00	19,297.61	.....	443.71	60,382.00	19,385.30	104,008.62
Fifth Kentucky .....	4,500.00	37,164.96	240.24	928.19	165,486.50	65,343.27	273,633.13
Sixth Kentucky .....	4,500.05	17,074.89	100.00	348.58	55,409.50	30,873.19	108,306.21
Seventh Kentucky .....	4,500.00	24,999.92	139.00	273.29	79,183.00	23,823.17	132,568.38
Eighth Kentucky .....	4,500.00	19,561.57	800.00	752.56	93,372.50	19,754.74	138,741.37
Totals .....	22,500.05	117,698.92	1,329.24	2,746.33	453,893.50	159,149.67	757,257.71
Louisiana .....	3,890.25	27,204.22	120.00	253.20	.....	3,162.03	34,689.70
Maryland .....	4,500.00	45,699.90	990.00	622.40	46,419.00	35,501.25	133,732.61
Massachusetts .....	4,500.00	32,921.59	120.00	277.39	18,280.00	19,396.31	75,495.29
First Michigan .....	4,500.00	23,110.38	1,083.25	335.42	.....	1,411.28	30,440.33
Fourth Michigan .....	2,875.00	7,438.23	50.00	61.54	.....	283.75	10,718.52
Totals .....	7,375.00	30,548.61	1,133.25	396.96	.....	1,705.03	41,158.85
Minnesota .....	4,500.00	19,430.05	60.00	180.00	7,808.00	7,166.12	39,144.17
First Missouri .....	4,500.00	35,295.10	100.00	763.05	15,988.00	20,447.77	76,493.92
Sixth Missouri .....	3,728.06	19,706.83	297.80	186.90	13,348.00	6,223.55	43,491.20
Totals .....	8,228.06	55,001.93	397.80	950.01	28,736.00	26,671.32	119,985.12
Montana .....	3,500.00	15,200.92	1,759.00	97.68	.....	1,194.59	21,743.19
Nebraska .....	4,500.00	27,791.14	92.30	306.30	10,158.00	8,079.95	50,927.69
New Hampshire .....	3,838.31	12,440.73	.....	173.58	1,416.00	472.59	18,341.21
First New Jersey .....	2,567.80	9,272.76	500.00	29.87	.....	728.18	13,098.61
Fifth New Jersey .....	4,500.00	32,687.28	100.00	561.43	3,816.00	5,916.09	47,580.80
Totals .....	7,067.80	41,960.04	600.00	591.30	3,816.00	6,644.27	60,679.41
New Mexico .....	2,750.00	8,319.64	.....	185.52	.....	468.33	11,723.49

K.—INTERNAL REVENUE EXPENSES FOR THE FISCAL YEAR ENDED JUNE 30, 1891—  
Continued.

District.	Compensation of collector.		Rent, fuel, light, and telephone.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
First New York.....	\$4,500.00	\$28,865.21	\$4,562.96	\$240.55	\$6,861.00	\$7,765.18	\$52,797.90
Second New York.....	4,500.00	28,441.84	5,220.11	328.64	2,504.00	30,451.82	71,446.41
Third New York.....	4,500.00	45,088.32	3,900.00	418.56		5,735.93	59,642.81
Fourteenth New York.....	4,500.00	27,912.97		321.35		3,365.23	36,099.55
Twenty-first New York.....	4,560.00	20,097.61	223.38	343.34		3,660.46	28,824.79
Twenty-eighth New York.....	4,500.00	27,685.51	724.62	419.07	4,715.00	10,374.82	48,419.02
Totals.....	27,000.00	178,091.46	14,631.07	2,071.51	14,083.00	61,353.44	297,230.48
Fourth North Carolina.....	4,500.00	41,763.80	175.00	693.81	29,946.00	10,980.74	88,059.35
Fifth North Carolina.....	4,499.98	40,062.43	1,106.43	701.01	193,642.50	16,291.60	256,303.95
Totals.....	8,999.98	81,826.23	1,281.43	1,394.82	223,588.50	27,272.34	344,363.30
First Ohio.....	4,500.00	37,470.79	400.09	480.30	38,476.00	64,147.67	145,474.76
Tenth Ohio.....	4,274.45	13,805.71	60.00	443.34	3,830.50	2,561.25	24,975.25
Eleventh Ohio.....	4,500.00	9,898.60		155.67	9,017.00	5,368.67	28,939.94
Eighteenth Ohio.....	4,505.40	19,422.10	68.00	162.09	6,902.50	3,413.58	34,473.67
Totals.....	17,779.85	80,597.20	528.00	1,241.40	58,226.00	75,491.17	233,863.62
Oregon.....	3,250.00	13,679.76	1,414.85	241.16	991.00	1,342.45	20,919.22
First Pennsylvania.....	4,500.00	41,867.90	120.00	353.88	7,448.00	33,354.34	89,644.12
Ninth Pennsylvania.....	4,500.00	34,168.26	840.00	442.59	33,275.00	4,115.20	77,341.05
Twelfth Pennsylvania.....	4,027.58	16,314.02	628.01	225.74	8,299.50	4,210.41	33,705.26
Twenty-third Pennsylvania.....	4,500.00	37,904.29	2,084.00	325.89	75,405.00	30,486.87	150,706.05
Totals.....	17,527.58	130,254.47	3,672.01	1,348.10	124,427.50	74,166.82	351,396.48
South Carolina.....	3,193.46	14,399.60		155.51	9,786.00	469.89	28,004.46
Second Tennessee.....	2,928.83	12,993.21		181.62	12,618.50	3,203.82	31,925.98
Fifth Tennessee.....	4,500.00	24,492.40	60.00	361.78	52,416.50	8,003.15	89,833.83
Totals.....	7,428.83	37,485.61	60.00	543.40	65,035.00	11,206.97	121,759.81
Third Texas.....	3,000.00	16,462.79	250.00	162.02	46.00	2,148.97	22,069.78
Fourth Texas.....	2,655.23	19,699.60		110.53	1,378.00	736.41	15,579.77
Totals.....	5,655.23	27,162.39	250.00	272.55	1,424.00	2,885.38	37,649.55
Second Virginia.....	4,500.00	32,304.38	108.00	228.16		6,343.52	43,484.06
Sixth Virginia.....	4,500.00	41,149.76		193.42	39,662.00	10,225.19	95,730.37
Totals.....	9,000.00	73,454.14	108.00	421.58	39,662.00	16,568.71	139,214.43
West Virginia.....	4,500.00	21,140.52	100.00	165.54	5,032.00	4,628.52	35,566.58
First Wisconsin.....	4,500.00	23,181.88	90.00	283.26	6,641.00	11,110.73	45,806.87
Second Wisconsin.....	3,377.12	12,692.66	50.00	129.94		503.86	16,753.58
Totals.....	7,877.12	35,874.54	140.00	413.20	6,641.00	11,614.59	62,560.45

## K.—INTERNAL REVENUE EXPENSES FOR FISCAL YEAR ENDED JUNE 30, 1891.—Continued.

## RECAPITULATION BY STATES.

District.	Compensation of collector.		Rent, fuel, light, and tele. phone.	Stationery and other expenses.	Compensation of storekeepers.	Compensation of gaugers.	Total expense of collecting.
	Salary.	Deputies and clerks.					
Alabama.....	\$2,750.00	\$16,398.19	.....	\$183.72	\$2,259.00	\$2,095.42	\$23,686.33
Arkansas.....	3,025.78	12,425.93	\$60.00	391.28	13,228.00	3,227.85	32,358.84
California.....	8,437.69	53,275.10	1,265.00	1,446.72	22,409.00	40,477.26	127,310.77
Colorado.....	3,500.00	15,688.34	1,246.65	165.30	96.00	1,569.34	22,265.63
Connecticut.....	4,500.00	22,761.42	210.00	503.20	8,040.00	6,896.29	42,910.91
Florida.....	3,625.00	11,055.79	775.91	121.87	.....	.....	15,578.57
Georgia.....	4,500.00	37,250.26	823.23	418.49	55,694.50	5,294.40	103,980.88
Illinois.....	18,000.00	95,733.87	281.00	1,331.04	97,192.50	108,497.25	321,035.66
Indiana.....	9,000.00	32,398.44	518.00	491.47	30,490.50	24,546.04	97,444.45
Iowa.....	5,750.76	23,037.57	800.00	508.81	564.00	1,951.69	32,612.83
Kansas.....	2,875.00	15,600.55	50.00	83.64	.....	86.36	18,695.55
Kentucky.....	22,500.05	117,638.92	1,323.24	2,746.33	453,833.50	159,149.67	757,257.10
Louisiana.....	3,890.25	27,264.22	120.00	253.20	.....	3,162.03	34,689.70
Maryland.....	4,500.00	45,699.90	990.00	622.46	46,419.00	35,501.25	133,732.61
Massachusetts.....	4,500.00	32,921.59	120.00	277.39	18,280.00	19,396.31	75,495.29
Michigan.....	7,375.00	30,548.61	1,133.25	396.96	.....	1,705.03	41,158.85
Minnesota.....	4,500.00	19,430.05	60.00	180.00	7,808.00	7,166.12	39,144.17
Missouri.....	8,228.06	55,001.93	397.80	950.01	28,736.00	26,671.32	118,985.12
Montana.....	3,500.00	15,200.92	1,750.00	97.68	.....	1,194.59	21,743.19
Nebraska.....	4,500.00	27,791.14	92.30	306.30	10,158.00	8,079.95	50,927.69
New Hampshire.....	3,838.31	12,440.73	.....	173.58	1,416.00	472.59	18,341.21
New Jersey.....	7,067.80	41,360.04	600.00	591.30	3,816.00	6,644.27	60,679.41
New Mexico.....	2,750.00	8,319.61	.....	185.52	.....	468.33	11,723.49
New York.....	27,000.00	178,091.46	14,631.07	2,071.51	14,083.00	61,353.44	297,230.48
North Carolina.....	8,999.98	81,826.23	1,281.43	1,394.82	223,588.50	27,272.34	344,368.30
Ohio.....	17,779.85	80,597.20	528.00	1,241.40	58,226.00	75,491.17	233,863.62
Oregon.....	3,250.00	13,679.76	1,414.85	241.16	991.00	1,342.45	20,919.22
Pennsylvania.....	17,527.58	130,254.47	3,672.01	1,348.10	124,427.50	74,166.82	351,396.48
South Carolina.....	3,123.46	14,399.60	.....	155.51	9,786.00	469.89	28,004.46
Tennessee.....	7,428.83	37,485.61	60.00	543.40	65,035.00	1,206.97	121,759.81
Texas.....	5,635.23	27,162.39	250.00	272.55	1,424.00	2,885.38	37,649.55
Virginia.....	9,000.00	73,454.14	108.00	421.58	39,662.00	16,568.71	139,214.43
West Virginia.....	4,500.00	21,140.52	100.00	165.54	5,032.00	4,628.52	35,508.58
Wisconsin.....	7,877.12	35,874.54	140.00	413.20	6,641.00	11,614.59	62,560.45
Totals.....	255,325.75	1,463,869.07	34,807.74	20,695.04	1,349,336.00	751,253.64	3,875,287.24

(No. 14.)

# REPORT OF THE SIXTH AUDITOR.

TREASURY DEPARTMENT,  
SIXTH AUDITOR'S OFFICE,  
Washington, D. C., October 10, 1891.

SIR: I have the honor to submit the following report of the business operations of this office during the fiscal year ended June 30, 1891.

\* \* \* \* \*

The following table shows the principal transactions of the office in money orders and postal notes for the fiscal year ended June 30, 1891:

Transactions.	Number.	Value.	Increase.		Decrease.	
			Number.	Value.	Number.	Value.
Weekly statements received, registered, and filed	505, 728		23, 372			
Money orders issued (domestic)	11, 451, 274	\$119, 122, 236. 50	826, 547	\$4, 759, 479. 38		
Postal notes issued	6, 802, 558	11, 753, 849. 28			125, 267	\$406, 640. 32
Money orders issued (international):						
Canada	89, 132	1, 486, 428. 03	9, 948	125, 676. 85		
Great Britain and Ireland	419, 272	5, 438, 926. 07	16, 497	227, 663. 60		
German Empire	209, 764	2, 938, 628. 76	10, 796	147, 889. 14		
Switzerland	45, 224	803, 589. 72	6, 369	125, 106. 12		
Italy	37, 035	1, 206, 972. 01	4, 677	201, 692. 64		
France	22, 742	361, 293. 16	2, 425	52, 841. 51		
Sweden	53, 930	1, 188, 008. 23	8, 129	188, 020. 45		
Norway	22, 469	555, 042. 11	1, 243	42, 003. 40		
Belgium	4, 575	97, 707. 82	798	23, 958. 81		
Portugal	949	26, 434. 92	329	9, 983. 51		
Netherlands	3, 985	45, 688. 52	672	7, 469. 73		
New South Wales	505	11, 743. 73	2			371. 48
Victoria	366	8, 817. 01			12	1, 220. 79
Japan	1, 328	45, 873. 18	488	22, 276. 17		
New Zealand	639	14, 586. 54	134	4, 615. 96		
Hawaiian Kingdom	285	6, 051. 04	48	1, 159. 37		
Jamaica	275	3, 869. 16	28			122. 34
Cape Colony	75	1, 266. 97	25	222. 40		
Windward Islands	350	5, 049. 70	19	248. 55		
Leeward Islands	113	2, 056. 99	12	570. 42		
Tasmania	25	505. 51	4	52. 76		
Queensland	104	2, 630. 19			3	668. 05
Denmark	9, 222	164, 054. 94	1, 792	26, 821. 97		
Newfoundland	1, 532	28, 383. 16	422	7, 641. 06		
Money orders paid (domestic)	11, 312, 998	118, 025, 952. 94	798, 450	4, 512, 652. 88		
Postal notes paid	6, 780, 117	11, 714, 430. 89			51, 089	348, 574. 20

NOTE.—Much of the summary relating to the duties and work of the different divisions of the office is omitted for want of space, but it can all be found in the pamphlet edition of the Auditor's Report.

Transactions.	Number.	Value.	Increase		Decrease.	
			Number.	Value.	Number.	Value.
<b>Money orders paid (international):</b>						
Canada	134,285	\$1,471,737.42	4,330			\$3,953.61
Great Britain and Ireland	61,182	907,857.57	1,192	\$4,659.59		
German Empire	42,065	1,471,280.96			232	4,506.84
Switzerland	6,413	227,235.86	209	5,302.43		
Italy	1,727	63,575.06	219	9,035.09		
France	5,221	105,907.22	91			2,491.82
Sweden	3,094	137,877.54	523	32,848.15		
Norway	1,505	45,331.29	203	4,674.16		
Belgium	1,289	41,639.30	119	4,027.04		
Portugal	258	11,122.20	43	3,282.59		
Netherlands	1,550	31,359.99	67	1,972.66		
New South Wales	1,449	24,989.16	127	2,585.05		
Victoria	1,287	21,370.34				461.65
Japan	1,068	26,049.32			41	2,040.50
New Zealand	1,621	18,816.97			32	1,503.12
Hawaiian Kingdom	3,275	46,408.65	554	6,498.54		
Jamaica	1,921	43,320.54			10	1,024.51
Cape Colony	413	5,653.81	61			190.01
Windward Islands	1,586	98,393.35		15,189.41	236	
Leeward Islands	740	42,496.49	388	30,743.35		
Tasmania	257	3,275.28	34	564.38		
Queensland	516	7,981.62	70	300.38		
Denmark	1,903	64,554.63	198	12,955.28		
Newfoundland	1,763	36,046.26	106			6,491.29
<b>Money orders repaid (domestic):</b>	85,603	817,922.77	3,543			16,408.52
<b>Money orders repaid (international):</b>						
Canada	519	7,545.24	16	396.11		
Great Britain and Ireland	956	10,894.24	35	199.83		
German Empire	700	8,402.82	108			207.81
Switzerland	151	2,510.90	23	129.47		
Italy	125	2,376.43			5	1,303.56
France	241	3,612.91	15	754.14		
Sweden	92	1,669.91	41	724.62		
Norway	14	127.56			5	228.21
Belgium	16	235.10			6	244.72
Portugal	11	119.71	6			20.29
Netherlands	24	328.83	15	229.82		
New South Wales	4	24.48			5	378.01
Victoria	7	124.91	1	78.15		
Japan	5	103.00		12.70		
New Zealand	5	57.25	1	33.02		
Hawaiian Kingdom	12	413.50	4	206.70		
Jamaica	1	30.00		33.99		
Cape Colony	6	300.00	4	275.65		
Windward Islands	4	30.32			1	68.30
Tasmania	1	5.01	1	5.01		
Queensland	2	31.23	1	21.49		
Denmark	22	640.05		138.07	4	
Newfoundland	8	124.35	4	47.35		
<b>Net increase in transactions (issued)</b>			766,122	5,566,370.82		
<b>Net increase in transactions (paid and repaid)</b>			759,136	4,260,329.83		
<b>Certificates of deposits received, registered, compared, and checked</b>	855,518	105,412,510.21			251,696	902,782.60
<b>Transfers received, registered, compared, and checked</b>	15,948	1,773,052.76	2,831	343,150.54		
<b>Drafts received, registered, compared, and checked</b>	43,777	13,034,357.25	5,726	882,491.83		
<b>Money orders withdrawn for examination and returned</b>	233				197	
<b>Postal notes withdrawn for examination and returned</b>	64				6	
<b>Money-order advices sent for, examined, and returned</b>	1,078				10,047	
<b>Money orders returned for correction</b>	4,781				4,007	
<b>Postal notes returned for correction</b>	493				1,192	
<b>Detailed statements of accounts made for suit cases and to correct errors</b>	92		5			
<b>Letters written and transmitted</b>	16,592		1,078			
<b>Commission, error, and other circulars transmitted</b>	103,356		14,423			



Reference was made in the last annual report of this office to the reorganization of the Bureau, the changes adopted in the manner of executing the work of auditing postal accounts and the consolidation of records, and a statement was made of the results expected therefrom in economy of labor and expedition of business. It affords me pleasure to state that the test of a year's experience has fully demonstrated the practicability and value of the changes made. Under the system now in use all postmasters in the United States were advised prior to September 30, 1891, and in advance of the preparation of their returns for that quarter, of the state of their postal accounts as audited to June 30, 1891, and this office is enabled on this date, October 10, 1891, to submit to the Secretary of the Treasury and to the Postmaster-General a statement of the receipts and expenditures of the postal service for the last fiscal year, a result not heretofore attained, and one hardly possible to exceed under a system of quarterly accountability. The change of methods has proven equally satisfactory in point of improvement, in correctness of work, and in the earlier collection of debit and payment of credit balances. The gain has been no less in efficiency than in promptness. An important advantage resulting from the improved system has been experienced in the preparation during the present year, without the least interference with current work, of the large mass of material furnished by this office for the publication of the Official Register of the United States, which formerly required a detail of ten or fifteen clerks for several months.

The work of the several divisions engaged upon the accounts of money-order business and those for mail transportation is in a satisfactory condition. Arrears of work in some of the divisions have been fully brought up to date, so that settlements of accounts are made with promptness. A change of assignment has been made, whereby the "checking" or comparison of money-order statements with their vouchers is performed by the checking division, and all "assorting and numbering" of money orders and postal notes by the "assorting" division.

The offices of the money-order divisions have been transferred from the building known as Marini's Hall to the handsome and commodious Busch Building, on E street, between Seventh and Eighth streets, immediately opposite the Post-Office Department, where the employes of those divisions enjoy a degree of personal comfort and official convenience unknown to them during the history of the Bureau. The steel file and book cases adopted for the Busch Building, upon my recommendation and through a special appropriation by Congress, have proven most valuable for compactness, ease of access, and security afforded to contents. It would be highly advantageous to have the system of these files adopted throughout the office.

I renew the recommendation made in my last annual report to the effect that inasmuch as the "Busch Building" is occupied wholly by employes of the Treasury Department it should be placed in the custody and under the control of the Secretary of the Treasury. I strongly urge your attention to this recommendation, with a view to procuring the necessary legislation. This request does not imply any dissatisfaction on the part of this office with the present management of the building, for all reasonable wants are supplied and the building is well cared for in all respects. I desire the change simply on the ground that, in my opinion, the head of the Treasury Department should exercise control over all the buildings occupied exclusively by Treasury employes. There can be no better argument for continuing the present

control than could be found for transferring the custody of the offices of the Second Auditor to the War Department, or those of the Fourth Auditor to the Navy Department.

I desire to acknowledge my appreciation of your kind advice and assistance in my official duties, and of the unvarying courtesy constantly extended to this office by your Assistant Secretaries and all the officers of the Department. Whatever of utility and value I have been enabled to accomplish has been due to the aid and support I have received from my superiors, and to the admirable devotion to the public interest displayed by all the officers and employes of this office throughout a trying year of hard labor.

Respectfully submitted.

T. B. COULTER,  
*Sixth Auditor.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

(No. 15.)

## REPORT OF THE REGISTER.

TREASURY DEPARTMENT,  
REGISTER'S OFFICE,  
Washington, October 31, 1891.

SIR: I have the honor to submit the following report of the operations of this Bureau during the fiscal year ending June 30, 1891:

The appropriation under which the work of the fiscal year was performed called for 108 officers and employes, at an expense of \$139,750. Of this appropriation there was spent \$138,785.61, leaving unexpended about \$1,000. The number in each division, and the amount of salaries paid, appear immediately beneath the headings preliminary to the remarks and statements made regarding the work of the several divisions and a complete and consolidated statement of the number and grade of all in the Register's Office, together with a mention of details to other bureaus, is given in the following table:

### DISTRIBUTION OF FORCE AND SALARIES FOR THE FISCAL YEAR ENDING JUNE 30, 1891.

Divisions.	Register, \$4,000.	Assistant Register, \$2,250.	Chief of Division, \$2,000.	Class 4, \$1,800.	Class 3, \$1,600.	Class 2, \$1,400.	Class 1, \$1,200.	\$1,000.	\$800.	Messenger, \$840.	Assistant messenger, \$720.	Laborer, \$660.	Number in each division.	Salaries.
Register's and Assistant Register's offices.....	1	1			1		1	1			1	1.20	7.20	\$11,562.26
Receipts and expenditures.....			1	9.96	6	3.77	5.08	1.26	4.46		2	32.53	46,491.16	
Loans.....			1	4	1.23	2	4		1.40		.22	1.36	15.21	21,079.64
Notes, coupons, and currency			1	2	7.77	4.23	3.87	.69	19.82	1	2.78	2.39	45.55	51,544.48
Interest and expenses of loans.....			1	1		1			.28		1		4.28	6,112.50
Details to other bureaus.....									2.22				2.22	1,995.57
Total.....	1	1	4	16.96	16	11	13.95	1.95	28.18	1	4	7.95	106.99	138,785.61
Appropriation.....	1	1	4	17	16	11	14	2	29	1	4	8	108	139,750.00

### RECEIPTS AND EXPENDITURES DIVISION.

(Number representing average force employed, 32.53; cost \$46,491.16.)

This division keeps accounts of all receipts and expenditures of public moneys, and all debts due to and from the Government; receives, enters, and files, with accompanying vouchers and other papers, all reports of account settlements made by the First Comptroller and Commissioner of Customs, and the quarterly statements to the Secretary of the Treasury, of the War, Navy, Interior, and Post-Office Departments, upon requisitions on the Secretary of the Treasury; records and certifies all warrants save those of the Secretaries of War, Navy, Interior Depart-

ment proper, or the Postmaster-General; and furnishes to accounting officers certificates showing balances of accounts.

During the fiscal year, this division lost, by death, one of its most valuable fourth-class clerks, Dr. William Guilford, and subsequently, on September 3, suffered a further and similar loss in the decease of Charles N. Lapham; but its employes effectively carried on all the work incumbent and devolving upon them, details of which appear in the various statements appended to this report.

The condition of the United States Treasury, the receipts and expenditures during the fiscal year, and balance on hand at close of same, appear in the following table:

**CONDITION OF THE UNITED STATES TREASURY, GIVING THE RECEIPTS, EXPENDITURES, AND BALANCE, FISCAL YEAR ENDING JUNE 30, 1891, AS SHOWN BY THE BOOKS OF THE RECEIPTS AND EXPENDITURES DIVISION.**

Balance in Treasury June 30, 1890, including \$28,101,644.91 on deposit with the States, under act of June 23, 1836..... \$691,527,403.76

**NET RECEIPTS.**

Receipts during the fiscal year 1891, from—

**Customs:**

Duties on imports .....	\$219,001,418.83	
Tonnage dues, support Marine Hospital Service .....	520,333.46	
Sales of unclaimed merchandise .....	452.94	
		\$219,522,205.23

Internal revenue .....		145,686,249.44
------------------------	--	----------------

Sales of public lands .....		4,029,535.41
-----------------------------	--	--------------

**Miscellaneous:**

Reimbursement on half cost of increasing water supply and interest June 30, 1891, District of Columbia .....	71,164.21
Revenues, District of Columbia .....	2,853,897.74
Sale of bonds of guaranty fund and United States shares various revenues .....	68,454.81
Police and firemen's relief fund, District of Columbia .....	12,182.42
Tax on circulation, etc., of national banks .....	1,236,042.60
Proceeds of Government property .....	259,379.05
Repayment of interest by Pacific railroads .....	823,904.04
Sinking fund, Pacific railroads .....	2,326,359.37
Consular fees .....	782,619.45
Spanish indemnity fund .....	28,500.00
Custom-house fees .....	555,057.76
Customs fines, penalties, and forfeitures .....	134,023.27
Customs emolument fees .....	277,040.79
Assessments on owners for deaths on shipboard .....	1,000.00
Marine Hospital tax and relief of sick, disabled, and destitute seamen .....	8,254.57
Immigrant fund .....	292,271.00
Reimbursement to United States by Cherokee Nation .....	15,000.00
Payment by Sioux Nation for right of way, etc. ....	15,335.76
Interest on Indian trust-fund stocks .....	17,286.18
Reimbursement on account of appropriations made to meet interest on non-paying Indian trust-fund stocks .....	3,161.16
Indian trust fund .....	28,440.00
Proceeds of sales of Indian lands, interest on deferred payments and Indian moneys, proceeds labor, etc. ....	602,545.33
Revenues, Yellowstone National Park .....	1,788.80
Trust fund interest for support of free schools in South Carolina .....	2,015.61
Deposits by individuals for expenses of surveying public lands Hot Springs, Ark. ....	131,422.80
Registers and receivers' fees .....	19,682.00
Amounts received from claim of Wm. Caldwell and Exchange National Bank, Norfolk, Va. ....	931,906.58
Fees on letters patent .....	2,207.34
Work done by Bureau of Engraving and Printing .....	1,305,255.81
Profits on coinage, deductions on bullion deposits and assays of ores, etc. ....	53,848.21
Payment by Nashville and Chattanooga R. R. Co .....	7,701,991.82
Tax on seal skins .....	500,000.00
Reimbursement by national bank redemption agency, and on account of salaries, office Commissioner of Internal Revenue .....	269,673.88
Sales of ordnance material, powder and projectiles, and small arms .....	127,365.85
Pay of Navy deposit fund, clothing, etc., and naval hospital fund .....	122,668.01
Sale of condemned vessels .....	1,037,488.89
Soldiers' Home, permanent fund .....	78,037.36
Depredations on public lands .....	308,648.34
Unenumerated .....	55,905.83
Issue of gold certificates .....	312,630.54
	63,515,000.00

## REGISTER.

635

## NET RECEIPTS—continued.

Receipts during the fiscal year 1891, from—

## Miscellaneous—Continued.

Issue of silver certificates .....	\$84,904,000.00
Issue of United States notes (legal tender) .....	70,792,000.00
Issue of certificates of deposit .....	38,560,000.00
Issue of funded loan of 1907 .....	13,750.00
Issue of Treasury notes of 1890 .....	51,852,417.00
Fund for redemption of notes of national banks .....	63,571,690.75

\$765,821,305.06

1,457,348,708.82

## NET EXPENDITURES.

Customs .....	24,909,689.16
Internal revenue .....	16,552,292.50
Diplomatic .....	2,028,715.26
Treasury .....	45,217,510.47
Judiciary .....	6,058,254.76
Interior, civil .....	15,281,705.84
War Department .....	48,720,065.01
Navy Department .....	26,113,896.46
Interior Department:	
Indians .....	8,527,469.01
Pensions .....	124,415,951.40
Premium paid on purchase of bonds .....	10,401,220.61
Interest on the public debt .....	32,138,264.25
Interest on bonds issued to Pacific railroad companies .....	5,408,871.12
Redemption of gold certificates .....	68,601,550.00
Redemption of silver certificates .....	71,728,566.00
Redemption of United States notes (legal tender) .....	70,792,000.00
Redemption of fractional currency .....	3,831.37
Redemption of certificates of deposit .....	28,050,000.00
Redemption of old demand notes .....	385.00
Redemption of one-year notes of 1863 .....	480.00
Redemption of two-year notes of 1863 .....	250.00
Redemption of compound-interest notes .....	3,320.00
Redemption of seven-thirties of 1864 and 1865 .....	1,150.00
Redemption of loan of 1847 .....	300.00
Redemption of loan of July and August, 1861 .....	22,050.00
Redemption of five-twenties of 1862 .....	150.00
Redemption of loan of 1863 .....	500.00
Redemption of ten-forties of 1864 .....	11,500.00
Redemption of five-twenties of June, 1864 .....	10,650.00
Redemption of consols of 1865 .....	15,850.00
Redemption of consols of 1867 .....	35,450.00
Redemption of consols of 1868 .....	20,050.00
Redemption of loan of July 12, 1882 .....	66,500.00
Redemption of funded loan of 1881 .....	12,800.00
Redemption of funded loan of 1891 .....	58,146,550.00
Redemption of funded loan of 1907 .....	42,641,250.00
Redemption of refunding certificates .....	9,940.00
Redemption of bounty-land scrip .....	100.00
Redemption of national-bank notes .....	23,553,298.50
Redemption of Treasury notes of 1890 .....	1,624,000.00

731,126,376.22

Balance in Treasury June 30, 1891 .....

726,222,332.60

Included in this balance (\$726,222,332.60) are the following unavailable funds:

Amount due from several States, deposited with them under act of June 23, 1836, viz:

Maine .....	\$955,838.25
New Hampshire .....	669,086.79
Vermont .....	669,086.79
Massachusetts .....	1,358,173.58
Connecticut .....	764,670.60
Rhode Island .....	382,335.30
New York .....	4,014,520.71
Pennsylvania .....	2,857,514.78
New Jersey .....	764,670.60
Ohio .....	2,007,260.34
Indiana .....	860,254.44
Illinois .....	477,919.14
Michigan .....	286,751.49
Delaware .....	286,751.49
Maryland .....	955,838.25
Virginia .....	2,198,427.99
North Carolina .....	1,433,757.39
South Carolina .....	1,051,422.09
Georgia .....	1,051,422.09
Alabama .....	669,086.79
Louisiana .....	477,919.14
Mississippi .....	382,335.30
Tennessee .....	1,433,757.39
Kentucky .....	1,443,757.39
Missouri .....	382,335.30
Arkansas .....	286,751.49

28,101,644.01

## RECAPITULATION.

From the foregoing it appears that on the 30th day of June, 1890, the United States Treasury contained .....	\$691, 527, 403. 76
During the fiscal year there has been received:	
From customs .....	219, 522, 205. 23
From internal revenue .....	145, 686, 249. 44
From issues of gold and silver certificates, legal tenders, certificates of deposit, funded loan of 1907, and Treasury notes of 1890 .....	309, 637, 167. 00
From fund for redemption of notes of national banks .....	63, 571, 690. 75
From other sources .....	27, 403, 992. 64
Total in Treasury and received during year .....	<u>1, 457, 348, 708. 82</u>
Expenditures for the year, summarized, were:	
Civil and miscellaneous .....	110, 048, 167. 49
War Department, including rivers and harbors .....	48, 720, 065. 01
Navy Department .....	26, 113, 896. 40
Interior Department, including \$124,415,951.40 for pensions .....	132, 943, 420. 41
Premium on bonds redeemed .....	10, 401, 220. 61
Interest on public debt .....	57, 547, 135. 37
Redemptions of gold and silver certificates, legal tenders, and other evidences of public debt .....	365, 352, 470. 87
Total expended .....	<u>731, 126, 376. 22</u>
Leaving in Treasury, June 30, 1891, inclusive of \$23,101,644.91 unavailable funds deposited with States .....	726, 222, 332. 60
	<u>1, 457, 348, 708. 82</u>

The foregoing tabular statement suggests the various operations of which records are kept by the clerks in this division, the following tables furnishing a classification and statement of certain work performed by the two sections of the division:

## WORK PERFORMED IN BOOKKEEPING SECTION.

Covering, repay and counter warrants registered .....	15, 572
Certificates furnished and requisitions passed .....	23, 535
Statements furnished the First Comptroller .....	124
Statements furnished the General Land Office .....	285
Accounts and warrants journalized .....	38, 101
Journal entries .....	137, 667
Journal pages written .....	7, 832
Accounts and warrants posted in receipt, personal and appropriation ledgers .....	90, 803
Ledger entries .....	229, 672

## WORK PERFORMED IN COPY-ROOM SECTION.

Accounts received, stamped, and registered .....	35, 439
Accounts copied for warrants .....	19, 953
Civil warrants registered and copied .....	29, 867
War, Navy, and Interior pay and repay warrants registered .....	16, 582
Transfer drafts registered .....	1, 603

Quarterly schedules of warrants drawn on, and in favor of, Treasurer United States are also furnished First Auditor for use in settlement of Treasurer's general account of receipts and expenditures.

This division prepares the annual volumes of financial history required by law to be printed.

These volumes, some years since nearly five years behindhand, are now as near up to date as is practicable, the volumes for 1887 having been delivered, those for 1888 and 1889 being in the hands of the printer, that for 1890 nearly completed, and work begun on the volume for 1891.

## LOANS DIVISION.

(Number representing average force employed, 15.21; cost, \$21,079.64.)

The expenditures for salaries in this division during the year have been less than for any period during about 30 years.

Table A, appended, shows the number and amount of United States bonds issued during the fiscal year. A comparison with the report of last year will show that there has been a decrease in number of bonds issued of 1,077, but an increase in amount of \$1,970,100.

Table B, appended, shows the number and amount of bonds canceled during the fiscal year. A comparison with my last report will show for this year an increase of 8,776 in number canceled and an increase of \$681,250 in amount.

The following table will afford a means of comparison as to number and amount of bonds issued and canceled during the last six years:

Year.	Bonds issued.		Bonds canceled.		Total handled.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
1885-'86 .....	39,173	\$180,987,250	70,753	\$191,667,950	109,926	\$372,655,200
1886-'87 .....	34,620	171,119,600	106,173	325,019,750	140,793	496,139,350
1887-'88 .....	26,598	114,831,900	72,135	189,656,950	98,733	304,488,850
1888-'89 .....	21,500	103,894,350	85,149	231,811,450	106,649	335,705,800
1889-'90 .....	17,669	67,181,500	66,830	171,575,200	84,499	238,756,700
1890-'91 .....	16,592	69,151,600	75,606	172,256,450	92,198	241,408,050

As classified upon the loan account, the foregoing amounts were divided as follows:

## BONDS ISSUED.

Year.	Direct issues.	Exchanges.	Transfers.	Total issued.
1885-'86 .....	\$62,550	\$9,623,150	\$171,301,550	\$180,987,250
1886-'87 .....	44,050	19,139,700	151,935,850	171,119,600
1887-'88 .....	101,550	5,915,700	108,814,650	114,831,900
1888-'89 .....	48,350	3,493,900	100,352,100	103,894,350
1889-'90 .....	50,100	1,888,100	65,243,300	67,181,500
1890-'91 .....	64,500	1,738,650	67,348,450	69,151,600

## BONDS CANCELED.

Year.	Redemptions.	Exchanges.	Transfers.	Total canceled.
1885-'86 .....	\$10,743,250	\$9,623,150	\$171,301,550	\$191,667,950
1886-'87 .....	153,944,200	19,139,700	151,935,850	325,019,750
1887-'88 .....	74,926,600	5,915,700	108,814,650	189,656,950
1888-'89 .....	127,965,450	3,493,900	100,352,100	231,811,450
1889-'90 .....	104,443,800	1,888,100	65,243,300	171,575,200
1890-'91 .....	103,169,350	1,738,650	67,348,450	172,256,450

Table C, appended, shows transactions in Spanish indemnity bonds under act of Congress approved June 7, 1836, and contains a comparison with transactions in same during the fiscal years 1889 and 1890, from which latter it will appear that these transactions have been unusually small this year.

Table D, appended, gives a general summary of unissued bonds received and on hand at the close of the fiscal year.

Table E, appended, gives a statement of work performed by the loan division during the fiscal year.

The following table gives a classification of the outstanding registered bonds, showing the amount held of each of the unmatured loans, as shown on dividends due June 1 and July 1, 1891:

Loans.	Date of dividend.	Foreign.	Treasurer United States in trust for national banks.	Domestic.	Total.
4½ per cent .....	June 1, 1891	\$1,426,300	\$26,671,450	\$10,943,950	\$39,041,700
4 per cent .....	July 1, 1891	5,891,450	133,078,950	344,145,950	483,116,350
Pacific Railroads .....	July 1, 1891	.....	10,019,000	54,604,512	64,623,512
Total .....	.....	7,317,750	169,769,400	409,694,412	586,781,562

On comparison of the above table with that contained in my report of last year it will be found that there is a decrease in all holdings, except in issues to the Treasurer of the United States in trust for national banks, upon the 4 per cent and Pacific Railroad loans. Details of both increase and decrease in holdings of such bonds, as compared with last year, are given in the following table:

[Increase +; decrease —.]

Loans.	Foreign.	Treasurer United States in trust for national banks.	Domestic.	Total.
4½ per cent .....	—\$1,127,850	—19,970,900	—\$28,948,650	—\$50,047,400
4 per cent .....	—879,050	+11,135,650	—45,940,750	—35,684,150
Pacific Railroads .....	.....	+3,594,000	—3,594,000	.....
Total .....	—2,006,900	—5,241,250	—78,483,400	—85,731,550

The following bonds, issued by the District of Columbia when under a territorial government and purchased by the Treasurer of the United States for the sinking funds of the District, were recorded upon the books of the office during the year 1890-'91:

Loans.	Number bonds.	Amount.
6 per cent permanent improvement bonds .....	538	\$216,350
7 per cent permanent improvement bonds .....	18	13,500
6 per cent twenty-year funding bonds .....	82	36,800
Total .....	638	266,650

The only new bonds received were 205 bonds of the District of Columbia, 3.65 per cent issue, and 2,470 of the new 3½ per cent issue, act of March 3, 1891. The latter were intended for issue in connection with refunding the District of Columbia 6 and 7 per cent permanent improvement bonds, due July 1, 1891.



## BLANK BONDS ON HAND, RECEIVED, AND ISSUED, YEAR ENDING JUNE 30, 1891. (See STATEMENT D.)

	Number.	Amount.
Blank bonds on hand July 1, 1890 .....	84,594	\$441,181,750
Blank bonds received during year .....	2,675	3,000,250
Total .....	87,269	444,182,000
Bonds issued during year .....	16,592	69,151,600
Blank bonds on hand June 30, 1891 .....	70,677	375,030,400
Total .....	87,269	444,182,000

As a consequence of the extension, at 2 per cent, of a large part of the funded loan of 1891, and the calling for redemption of the remainder of that loan, the loans division, at the date of this report, has on hand a large number of surplus unissued bonds which might properly be destroyed at an early date. There were no deliveries of surplus unissued bonds to the destruction committee during the year.

The work in this division, during the last year, has been made unusually heavy on account of the large redemptions of the 4 and 4½ per cent loans, especially in August, September, and October, 1890.

A very large amount of extra work has also been occasioned by the prepayment of interest upon the registered 4 per cent and Pacific Railroad bonds. Prepayments were made for the great bulk of the interest due on these loans January 1, April 1, and July 1, 1891. Great care was required to accurately distinguish between prepaid and nonprepaid bonds, so as to avoid errors in transactions; and other precautions of like nature were constantly necessary.

The following table shows the amount of principal upon which interest was prepaid on registered bonds, at each of the dividends mentioned:

Loan.	Dividend due—	Principal.
1907 Consols .....	Jan. 1, 1891	\$234,314,400
Do. ....	Apr. 1, 1891	278,584,600
Do. ....	July 1, 1891	278,615,150
Pacific Railroad .....	Jan. 1, 1891	51,001,680
Do. ....	July 1, 1891	51,001,680

Progress has been made in the general index to all United States registered bonds. The work was undertaken in January, 1889. The card system was adopted. It is proposed to make a card for every account open upon the ledgers in this division, with such cross references as shall show the name of every party or corporation which appears upon the face of any bond. Each card will show all the various places upon ledgers of the same loan, or of different loans, where an account may be found bearing the same title as is written at the head of the card, and will obviate the necessity of searching through many volumes of indexes to ascertain the same facts. A large number of cards have also been prepared in the case of foreign names, so that a person unaccustomed to the usages of foreign lands in regard to surnames may readily find any name which may be called for. So far as completed, the cards have all been arranged for reference.

## NOTE, COUPON, AND CURRENCY DIVISION.

(Number representing average force employed, 45.55; cost, \$51,544.48.)

Details of operations in this division appear on examination of tables 1 to 15, both inclusive, appended hereto.

Table 1 shows the redemption of gold certificates, act March 3, 1863; currency certificates of deposit, act June 8, 1872; coin certificates, act July 12, 1882; 4 per cent refunding certificates (payable to order), act February 26, 1879, and 7-30 Treasury notes of 1864 and 1865; in the aggregate, 4,468 vouchers, and amounting to \$63,530,220.

Table 2 gives a statement of interest checks, various loans on hand, received, counted, and registered during the fiscal year. There is a decrease of 35,301 checks in the count, and 42,741 in the registration and examination, this being due to the various purchases of registered bonds, and the prepayment of interest on  $4\frac{1}{2}$  per cent registered bonds, which naturally occasioned a corresponding decrease in receipt of checks.

Table 2a gives the places of payment of interest checks, with numbers and amounts summarized.

Table 2b gives the total number of interest checks received and on file in this division to June 30, 1891.

Table 3 gives a statement of transactions in redeemed detached coupons, showing, as compared with last year, a decrease in receipts, in counting and verifying, in arranging numerically, and in examining; while there appears an increase in the number entered in numerical registers. This decrease of work is attributable to the frequent temporary transfers of counters to the currency section of this division, to meet exigencies there, and has also been affected by occasional details for special work in the offices of the Treasurer and Commissioner of Internal Revenue.

Table 3a shows the places of payment of all redeemed detached coupons of various loans received within the year.

Table 3b is a statement of transactions in redeemed detached coupons as compared with those of last year.

Table 4 shows that up to the close of the fiscal year there has been received in this division a grand total of 97,105,449 detached and redeemed coupons, amounting in value to \$1,198,013,075.42.

Table 5 shows that in the receipt of coupon bonds, with coupons attached, there has been a decrease of 4,730 bonds, of \$1,456,350 in value, as compared with receipts last year.

Table 6 shows work done in the currency section of this division, by way of receipt, count, cancellation and destruction of various Government securities, including United States notes, gold and silver certificates, fractional currency, and redeemed internal-revenue stamps. The record for this year shows an increase, in receipts, of 5,084,406 pieces, and, in amount, an increase of \$20,970,928.35 $\frac{1}{2}$ , as compared with last year.

Table 7 gives an itemized account of various statistical matter counted, examined and destroyed, showing an increase of 254,115 sheets and 12,049,398 internal-revenue stamps so handled and destroyed.

Table 8 shows current work performed in different files rooms. There has been an increase of 2,947 in the number of accounts received for file; a decrease of 11,472 in accounts withdrawn from files; an increase of 786 pages transcribed for suits; an increase of 3,791 pages certified for suits in court; and an increase of 14,056 in the number of warrants received for file.

Table 9, the only stationary table in the report, shows the total number and amount of coupon bonds exchanged, redeemed, transferred, and destroyed up to March 10, 1881, when destructions ceased by order of the honorable Secretary of the Treasury.

Table 10 shows that on June 30, 1891, there was on file in this division a grand total of exchanged, redeemed, and transferred coupon bonds numbering 1,860,378, with attached coupons numbering 53,605,121, and representing a value of \$1,072,100,750.

Table 11 is a consolidated recapitulation of tables 9 and 10, giving the total number of coupon bonds received at any time in this division up to June 30, 1891, and including both those destroyed and those on file; from which it appears that this division has received coupon bonds numbering 4,223,463, with 130,447,249 coupons attached, and representing a value of \$2,493,788,200.

Table 12 makes mention of certain coupon bonds, which, after registration and scheduling in this division, have been delivered to the loans division of this office for further examination.

Table 13 shows number and amount of coupon bonds destroyed statistically.

Table 14 gives, by issues, the number and amount of United States interest-bearing notes and certificates, issued, redeemed and outstanding to June 30, 1891, a recapitulation of which shows that, according to the books of this office, there are still outstanding the following of each class of securities:

Seven-thirty Treasury notes, issued under various acts .....	\$139,850.00
Certificates of indebtedness, issued under various acts .....	4,000.00
One-year 5 per cent Treasury notes, act March 3, 1863 .....	33,505.00
Two-year 5 per cent Treasury notes, act March 3, 1863 .....	28,150.00
Three-year 6 per cent compound-interest notes, acts March 3, 1863, and June 30, 1864 .....	179,920.00
Gold certificates, act March 3, 1863, various issues .....	268,620.00
Three per cent certificates, acts March 2, 1867, and July 25, 1868 .....	5,000.00
Refunding certificates, act February 26, 1879 .....	94,120.00
Total .....	753,165.00

Table 15 gives the dates when each issue of United States currency began and ceased.

#### IMPROVEMENT IN CONDITION OF FILES.

The work of rearranging, classifying, and numbering the files under the custody of this division has progressed very commendably.

During the year, in compliance with an act of Congress, all of the internal-revenue stamp stub books and old papers of dates embraced within the limits of the act, and weighing nearly 185 tons, were delivered to purchasers, thus effecting a gain of about 23,000 cubic feet of files space, the great relief experienced from which being only offset to a small degree by the granting of 1,406 cubic feet of space to the Life-Saving Service and office of the superintendent.

The registration of old accounts, of which no record had been made, has been continued to the extent of 30,441, being a slight increase over the amount of similar work performed last year. It is thought the whole registration will be completed during the present fiscal year, thus forming a valuable addition to the records of this Bureau.

The compiling of an alphabetical list of 6,041 printed and manuscript books in the custody of this division, has consumed considerable time,

but the list includes many old records, worn and torn, the accumulation of years, from other offices of the Department, which were not even known to have been in existence until found in the progress of this work.

Under the authority of Congress and the rules adopted by the Secretary of the Treasury, the agents appointed by the governors of Arkansas, Georgia, North Carolina, Tennessee, and West Virginia have been furnished, during the year, with all books, papers, etc., necessary to enable them to make a complete copy of any and all matter relative to their respective States, in regard to refunding the direct tax collected in 1865 and 1866.

A comparative statement of current work done in United States securities during the fiscal year 1890-'91, appears below:

## COMPARATIVE STATEMENT.

Year.	United States securities.	Counted.	Registered.	Examined.	Arranged.	Scheduled.	Entered in ledger.
1891	Interest checks .....	127,167	144,668	144,668			
1890	do. ....	162,468	187,409	187,409			
	Decrease .....	35,301	42,741	42,741			
1891	Detached redeemed coupons .....	954,547	942,580	843,273	800,361	604,926	461,066
1890	do. ....	961,299	818,829	902,539	1,023,972	963,054	985,760
	Decrease .....	6,752		59,266	223,611	358,128	524,694
	Increase .....		123,751				

  

		Total number.	Amount.
1891	United States 7-30 Treasury notes, gold certificates (March 3, 1863), coin certificates (July, 1862), and currency certificates counted, arranged, and registered .....	4,439	\$63,521,150.00
1890	do. ....	5,639	56,845,562.21
	Decrease .....	1,200	
	Increase .....		6,675,587.79
1891	United States redeemed coupon bonds entered in blotters, numerical registers, scheduled and examined .....	31,701	19,434,000.00
1890	do. ....	36,431	20,890,350.00
	Decrease .....	4,730	1,456,350.00
1891	United States gold, silver, and refunding certificates, notes, fractional currency, and redeemed internal-revenue stamps counted, examined, and destroyed .....	32,022,006	173,751,965.85
1890	do. ....	26,937,599	152,781,027.50
	Increase .....	5,084,407	20,970,938.35

## WORK PERFORMED IN FILES ROOMS.

	1891.	1890.	Increase.	Decrease.
Current accounts received, registered, and filed .....	38,231	35,284	2,947	
Accounts withdrawn by accounting officers and others .....	29,043	40,515		11,472
Accounts returned, checked, and rebilled .....	30,473	39,502		9,029
Pages transcribed for suits in court .....	8,212	7,426	786	
Pages certified for suits in court (292 cases) .....	9,230	5,439	3,791	
Warrants received and filed .....	31,736	17,680	14,056	
Internal-revenue stamp books folded, cut, tagged, and filed ..	39,087	38,069	18	

## STATISTICAL DESTRUCTION.

Year.	No. of sheets.	No. of stamps.	Amount.
1891 .....	1, 631, 414	31, 771, 884	\$24, 820, 464. 00
1890 .....	1, 377, 299	19, 722, 486	14, 549, 100. 84
Increase.....	254, 115	12, 049, 398	10, 271, 363. 16

## DIVISION OF INTEREST AND EXPENSES OF PUBLIC LOANS.

(Number representing average force employed, 4.28; cost, \$6,112.50.)

This division has continued the work for which it was created, namely, the ascertaining and making separate account of what has been expended by the Government for interest, and what for expenses of public loans. It was to have had the aid of one skilled clerk from the office of the Secretary and another from the office of the Treasurer. Only a few months after its organization one of these clerks was sent to the office of the assistant treasurer in New York, and the other became almost blind, being thereby obliged to suspend work. Thereafter the labor devolved on one chief, two clerks, and one messenger, until March 21 last, when one copyist was added to the force.

The obstacles to the progress of this force grew out of omissions to comprehend and provide for such account keeping as would be adequate to the vastness of the differences between the dollar value of gold and of currency, and the great costs and expenses of placing and handling the successive public loans, which, in the early days of the rebellion, were not provided for by keeping separate the accounts of specie and currency payments, and, not until 1870, by keeping separate accounts of payments of interest and of expenses by loans.

To supply the defects which grew out of these omissions, and rectify these errors of omission, made the work of the division one of great skill, intelligence, and labor.

The outcome of its extended labors, performed so very satisfactorily, but the results of which have never hitherto been set forth with much detail, appears in part in the annexed report, from which it will be seen that the amounts of interest paid on loans, and of expenses in making loans, are measurably ascertained, and that a detailed statement of same will soon be given to the printer. It already appears that during the twenty-six years from 1860 to 1886 the Government paid out for interest on its loans \$2,232,240,026.84, and from 1835 to and including 1859, approximately, \$40,862,254.94; making a total outlay for interest on loans of substantially \$2,273,102,281.78.

It further appears that the cost of making public loans for twenty-five years, from 1860 to 1885, was \$39,215,074.19, and that for loans from 1835 to 1860, approximately, \$650,382.81; making a total cost, from 1835 to 1885, of just about \$39,865,457.

## REPORT OF THE DIVISION OF INTEREST AND EXPENSES OF PUBLIC LOANS.

By JOHN H. KING, Chief.

## FORCE EMPLOYED.

One chief.....	\$2, 000
One clerk, class 4 .....	1, 800
One clerk, class 2 .....	1, 400
One clerk, copyist (since March 21) .....	900

The history of the organization of this division has been heretofore given in the reports of the Register of the Treasury for the years 1888, 1889, and 1890.

The character of the work to be done necessarily compels the employment for the most part of expert clerks, involving as it does the most extensive and intricate accounts between the Treasurer of the United States; the assistant treasurers, and accounts of various disbursing officers and agents with the Government.

To separate the interest paid by loans under the general head of "interest on the public debt," (for not until 1870 was an account opened with each loan), to trace and apply repayments where they properly belonged, etc., and see that each item was in every instance as far as possible absolutely correct, was a task alike acute and burdensome, many single items out of the thousands dealt with having often taken weeks of research and close hard work to determine satisfactorily; and when, some years ago, it was found that such information was desirable, and the subject of making a complete and intelligible statement of the amounts paid by loans out of the appropriations known as "interest on the public debt," running from 1841 and 1842 to 1870, was discussed it was considered by most of those familiar with the work as quite impossible to accomplish, as the items had been entered without a view of ever separating them by loans; and considering the complicated state of the undertaking, the time over which it has extended, and the numerous accounts, vouchers, and warrants that had to be examined and compared, the result has not only been marvelous, but surprisingly satisfactory, from its completeness and success, showing also, as it does, how faithful and honest has been the accounting, by the trusted employes of the Government, in these great borrowing transactions.

To ascertain the expenses of making the Government loans involves the examination of the expenses and transactions of the Bureau of Engraving and Printing, and the accounts kept by many branches of the Treasury service, commissions and premiums paid, transactions with banks and bankers in this country and Europe, amounts paid express companies, etc.

The information once fully obtained will not only be of historic interest, but of intrinsic value for future reference by the Government.

The work of the division is being done under three general heads: (1) Interest paid on loans; (2) expenses paid in making the loans; (3) premiums received and paid, and discounts on loans. All the work done so far has been under the first two heads.

#### THE WORK SO FAR ACCOMPLISHED.

The division having completed its work on the amount of interest paid from 1860 to 1885, inclusive, is now at work completing the accounts on the amount of interest paid from 1835 to 1860, which work is progressing as rapidly as the limited force at our command will allow. The utmost difficulty exists in determining the payments by loans, in accounts dealing with unclaimed dividends, and in payment of accounts of some old loans, the items having to be traced through innumerable books back to the beginning of the Government. Still, we are far enough along to approximately state the amount between the latter dates.

The amounts paid from 1860 to 1885 are being copied in book form, and will soon be ready to be printed or filed away.

Appended is a table showing the amount of interest paid each year, from 1860 to 1885, inclusive, and the amounts paid in 1886 out of and belonging to the appropriation of 1885, which total, for the twenty-six years, is \$2,232,240,026.84.

There is also appended a table, approximately correct, of the amounts paid for interest, by years, from 1835 to 1859, inclusive, amounting to \$40,862,254.94, making a total cost for interest, from 1835 to 1885, of just about \$2,273,102,281.78.

The amounts in this table from 1835 to 1860 are the original footings, which may be varied by revision and correction, but they are substantially correct. All the above payments are made up from accounts entered on the books of the Register's Office within the years respectively dealt with. Thus the initial year of each of the periods named takes up and carries forward, until disposed of, all balances in personal accounts and outstanding warrants remaining unsettled at the end of the next preceding year; and, as has already been stated, the payments in accounts entered in 1886 out of appropriations made in 1885, while added in the aggregate, are separately given. This work from 1835 to 1859, inclusive, as soon as compared and corrected, will be copied in book form, the same as the other, and should be printed for preservation and use.

INTEREST PAID EACH YEAR FROM 1860 TO 1885, INCLUSIVE.

Various loans, etc.	Total.	Various loans, etc.	Total.
1860.....	\$2, 145, 702.46	1876.....	\$80, 579, 815.11
1861.....	2, 445, 055.93	1877.....	103, 829, 330.21
1862.....	3, 976, 420.73	1878.....	84, 088, 682.82
1863.....	12, 117, 509.46	1879.....	90, 166, 053.45
1864.....	27, 230, 932.78	1880.....	71, 997, 557.70
1865.....	82, 456, 569.93	1881.....	89, 675, 253.49
1866.....	111, 055, 823.84	1882.....	64, 540, 263.72
1867.....	159, 623, 098.78	1883.....	63, 981, 135.53
1868.....	110, 851, 966.54	1884.....	73, 128, 093.18
1869.....	179, 497, 832.28	1885.....	98, 374, 259.20
1870.....	104, 554, 067.03		
1871.....	142, 278, 575.64	Total.....	2, 200, 273, 236.37
1872.....	116, 546, 189.10	1886 (Payments made in 1886 out of appropriations for 1885)	31, 966, 790.47
1873.....	108, 742, 641.01		
1874.....	111, 973, 772.13	Aggregate.....	2, 232, 240, 026.84
1875.....	104, 416, 634.32		

TOTAL INTEREST PAID FROM 1835 TO 1859, INCLUSIVE (CLOSE APPROXIMATE).

Various loans, etc.	Amount.	Various loans, etc.	Amount.
1835.....	\$220, 469.93	1849.....	\$2, 580, 478.99
1836.....	475, 633.97	1850.....	2, 213, 874.60
1837.....	3, 010.57	1851.....	1, 688, 216.96
1838.....	14, 998.29	1852.....	1, 904, 103.56
1839.....	400, 235.39	1853.....	4, 169, 023.02
1840.....	179, 775.53	1854.....	2, 909, 909.07
1841.....	220, 718.68	1855.....	3, 367, 915.17
1842.....	352, 272.13	1856.....	8, 160, 272.16
1843.....	91, 879.35	1857.....	3, 214, 044.43
1844.....	1, 330, 123.24	1858.....	1, 701, 601.85
1845.....	1, 550, 964.20	1859.....	2, 144, 100.89
1846.....	950, 279.02		
1847.....	702, 077.51	Aggregate.....	40, 862, 254.94
1848.....	316, 276.43		

The rates of interest paid have been as follows:

Old debt, 4 to 6 per cent.

Mexican indemnity stock, loans of 1841 and 1843, Texan indemnity,

loans of 1858 and 1860, one and two year notes of 1863, 10-40s of 1864, and funded loan of 1881, were all at 5 per cent.

The Treasury notes prior to 1846 and Treasury notes of 1846 were from one-tenth of 1 to 6 per cent.

The Treasury notes of 1857, 3 to 6 per cent.

Navy pension fund and 3 per cent certificates of 1867 were all at 3 per cent.

The Treasury notes of 1860 were from 6 to 12 per cent.

The 7-30s of 1861, 1864, and 1865 were all at 7.3 per cent.

Temporary loan of 1862 and 1864 was from 4 to 6 per cent.

The certificates of 1870 and funded loan of 1907 were at 4 per cent.

Funded loan of 1891 at 4½ per cent.

All the other loans of the Government, from 1836 up to 1885, over twenty in all, including the compound-interest notes and the Pacific railroad bonds, were at 6 per cent interest.

A number of months will be required to complete the interest statement, and as soon as this is done work will be commenced on the premium and discount accounts.

#### EXPENSES OF NATIONAL LOANS.

The work is progressing very satisfactorily on the accounts in relation to the expenses of the Government loans.

The work from 1860 to 1875 and from 1875 to 1885 has been completed and copied in book form, and ready for printing, showing as follows:

1860 to 1875.....	\$32,785,269.45
1875 to 1885.....	6,429,804.74
Total.....	39,215,074.19

These figures differ slightly from the amounts heretofore given, but these are made after all corrections, and are undoubtedly right.

The statement in detail is classified under fully one hundred and twenty different heads. It covers every item of expense, from the paper used and commissions paid, down to photograph material and pins used by the Government.

The record shows that for this purpose, among the larger items of expense, there was paid by the Government:

Salaries .....	\$12,325,569.45
Commissions .....	7,393,895.98
Engraving and printing .....	5,978,447.00
Express charges .....	2,553,524.38
Paper, including stationery .....	1,423,123.59
Total .....	29,674,560.40

The balance of the items, over one hundred in all, are composed of such as gas, coal, type, hardware, lumber, repairs, etc.

The amount of expenses between the years 1835 and 1860 is being calculated, and the schedules are made up, though not yet corrected and compared; but the footings, which are approximately correct, show that these expenses amount to \$650,382.81, to which add \$39,215,074.19 and we have a grand total of \$39,865,457 from 1835 to 1885.

All the work, after being copied, should be printed for convenience and preservation.

It is doubtful if a more difficult task in figures was ever undertaken, but that it is being successfully accomplished is certain.



There have been examined over fifty thousand vouchers, and a greater number of accounts, some of the latter being of great length and variety of items; and in making up our items and schedules, the numbers of accounts and vouchers have been preserved for reference thereto when desired.

The discount and premium account, of which at present little can be said except that it is extensive and difficult, will receive attention as soon as the work laid out is completed; and we apprehend a reliable statement thereof can be made.

In justice to the clerks of the division, it should be stated that, in addition to the vast amount of work they have done on the accounts, the division, small as it is, responded to a call made upon it by the Register to meet an exigency in the dispatch of public business, and by the close of the fiscal year examined and put in typewritten form, ready for issuing drafts over 25,000 claims for "Rebate of tax on tobacco" under act of December 15, 1890.

Respectfully submitted.

JOHN H. KING,

*Chief of Division of Interest and Expenses of Public Loans.*

Hon. W. S. ROSECRANS,  
*Register of the Treasury.*

#### CLOSING OBSERVATIONS.

In closing the foregoing summary of the operations of this Bureau, for the past fiscal year, it seems proper to submit such observations as especially deserve the attentive consideration and action of the head of the Department, to whom the law has given a Treasurer to receive and pay out all moneys for the Government and a Register to keep account thereof.

#### OUTLOOK FOR THE VARIOUS DIVISIONS.

The receipts and expenditures branch of the Register's office must grow with the growth of the country's business.

That of loans depends on the volume of transactions in United States bonds, and its force varies with the volume of them.

The note, coupon and currency division depends on the receipt of interest checks and annual redemptions of notes, coin certificates, fractional currency and other evidences of public debt, received, counted, registered, scheduled, and filed away or destroyed.

#### CATALOGUING OF FILES.

The custody, preservation and handling of public files of accounts and papers, and cataloguing them so as to assure prompt and certain reference to them, will still require much labor on the part of a steady force of skilled clerks before all the files of the Bureau are rendered promptly accessible for immediate securing of information therein.

#### PRESENT PERIL OF RECORDS.

The files, valuable as they may be, now in custody of this Bureau, are stored partly in six basement rooms and six attic rooms of this building, and in five basement rooms in the Winder building.

About one-tenth of them are in files room A, in this basement, in fire-proof cases, on iron shelves, closed by iron doors.

All the rest, the preservation of which is so imperative, are kept on wooden shelves, in bundles tied by twine cords or tape, which soon decay. They are exposed to, and are suffering from, the gnawing of rats, mice, cockroaches and other vermin and insects; and to decay and fire. The exposed ends of bundles from 60 to 90 years old have begun to crumble, so as to destroy them as records.

#### RECOMMENDATIONS FOR IMPROVEMENT IN RECORDS.

All accounts kept in the Treasury Department ought to be thoroughly catalogued, filed flat, and retained in proper sheet-metal cases.

There should be legal provision for regularly segregating those files *not* likely to be useful in current work from those *likely* to be called for, cataloguing and removing the former to a suitable place to be known as a hall of records.

Those files which have ceased to have pecuniary or historic value, after thorough cataloguing, should annually be sent to the macerating tank to be made into pulp and sold.

Should the honorable Secretary of the Treasury so will it, these suggested improvements in filing could be effected, gradually, at a comparatively small outlay.

The new system ought to embrace flat filing, for reasons given on page 15 of the Register's Report for 1890.

#### A RENEWL OF IMPORTANT RECOMMENDATIONS.

To avoid repetition reference is here made to pages 16 and 17 of my report for 1890, in which there are set forth reasons for the following improvements: (1) Making correction of certain entries; and (2) the creation, in this office, of a division wherein shall be kept final balances of accounts and details of cost and expenses of all public buildings and grounds.

These improvements have been considered of such importance as to call for annual mention in the Register's reports for the last five or six years, and no Senator or Representative who has looked into the matters is known to have expressed any dissent from the views setting forth the great desirability, and even necessity, of such business-like legislation; on the contrary, many of each have favored such views; and the only explanation for the non-accomplishment of the needed legislation, seems to lie in the stronger pressure of numerous other matters upon the attention of Congress, and the absence of sufficiently active and definite efforts in favor of such legislation on the part of its friends.

It is believed that a vigorous recommendation from the honorable Secretary of the Treasury would secure such legislation and action as would give these needed reforms, and form an era in the history of the administration of the Treasury Department.

Respectfully submitted.

W. S. ROSECRANS,  
*Register.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

## STATEMENTS.

## LOAN DIVISION.

**A.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS ISSUED IN THE YEAR ENDING JUNE 30, 1891.**

Loans.	Bonds issued.				
	Direct issue.	Exchanges.	Transfers.	No. bonds issued.	Total issued.
Consols of 1907—4 per cent. { C. R.	\$5, 200 8, 550		\$200 54, 301, 800	64 13, 076	\$5, 400 55, 800, 300
Funded of 1891—4½ per cent. { C. R.		\$1, 489, 950 217, 700	3, 307, 450 8, 780, 000	793 1, 693	3, 525, 150 8, 780, 000
Pacific Railroads { C. R.	750 50, 000			6 332	750 1, 012, 000
D. C. funded—3.65 per cent. { C. R.		30, 000 1, 000	932, 000 27, 000		
D. C. funded—5 per cent. { C. R.				28	28, 000
Total.....	64, 500	1, 738, 650	67, 348, 450	16, 592	69, 151, 600

**B.—STATEMENT SHOWING THE NUMBER AND AMOUNT OF UNITED STATES BONDS CANCELED IN THE YEAR ENDING JUNE 30, 1891.**

Loans.	Bonds canceled.				
	Redemptions.	Exchanges.	Transfers.	No. bonds canceled.	Total canceled.
Consols of 1907—4 per cent. { C. R.	\$6, 810, 150 37, 176, 550	\$1, 489, 950	\$200 54, 301, 800	16, 830 23, 260	\$8, 300, 300 91, 478, 350
Funded of 1891—4½ per cent. { C. R.	11, 354, 850 47, 603, 400	217, 700	3, 307, 450 8, 780, 000	15, 330 17, 827	11, 572, 550 50, 910, 850
Pacific Railroads { C. R.				1, 717	8, 780, 000
D. C. funded—3.65 per cent. { C. R.	500 50, 000	30, 000	932, 000	160 286	30, 500 982, 000
D. C. funded—5 per cent. { C. R.		1, 000	27, 000	1 27	1, 000 27, 000
1861, July and Aug.—6 per cent. { C. R.	100 1, 950			1 7	100 1, 950
1862, Feb. 25—6 per cent { C. R.	800 100			5 1	800 100
1863, Mar. 3—6 per cent. { C. R.	100 300			1 3	100 300
1863, Mar. 3—3½ per cent. { C. R.	2, 000 10, 000			3 2	2, 000 10, 000
1864, Mar. 3—10-40's, 5 per cent. { C. R.	10, 650 4, 350			13 9	10, 650 4, 350
Consols, 1865—6 per cent. { C. R.	15, 400 20, 650			33 15	15, 400 20, 650
Consols, 1867—6 per cent. { C. R.	20, 050 6, 000			21 7	20, 050 6, 000
consols, 1868—6 per cent. { C. R.	12, 800 68, 250			8 37	12, 800 68, 250
1881, funded—5 per cent. { C. R.					
1881, funded—3½ per cent. { C. R.					
1882—3 per cent { C. R.					
1847 { C. R.					
War bounty { C. R.					
Total.....	103, 169, 350	1, 738, 650	67, 348, 450	75, 606	172, 256, 450

**C.—TRANSACTIONS IN SPANISH INDEMNITY BONDS (ACT OF CONGRESS JUNE 7, 1836).**

Year.	Issued on transfer.		Canceled on transfer.	
	No. bonds.	Amount.	No. bonds.	Amount.
1888-'89.....	16	\$59, 891. 48	23	\$59, 891. 48
1889-'90.....	4	36, 813. 86	4	36, 813. 86
1890-'91.....	3	10, 189. 70	3	10, 189. 70

**D.—GENERAL SUMMARY OF UNISSUED BONDS, YEAR ENDING JUNE 30, 1891.**

	Number.	Amount.
On hand July 1, 1890:		
United States coupon bonds.....	8,454	\$798,550
United States registered bonds.....	73,584	437,373,700
District of Columbia bonds.....	2,556	3,009,500
	84,594	441,181,750
New bonds received, year 1890-'91:		
District of Columbia bonds.....	2,675	3,000,250
Grand total.....	87,269	444,182,000
Issued year 1890-'91:		
United States coupon bonds.....	64	5,400
United States registered bonds.....	16,162	68,105,450
District of Columbia bonds.....	366	1,040,750
	16,592	69,151,600
On hand June 30, 1891:		
United States coupon bonds.....	8,390	793,150
United States registered bonds.....	57,422	369,268,250
District of Columbia bonds.....	4,865	4,969,000
	70,677	375,030,400
Grand total.....	87,269	444,182,000

**E.—STATEMENT OF WORK PERFORMED BY THE LOAN DIVISION IN THE YEAR ENDING JUNE 30, 1891.**

Loans.	Preparations for record.				
	Issues.			Canceled.	
	Jackets.	Bonds cut out.	Bonds inscribed and examined.	Cases in-dorsed.	Bonds counted and coupons or assignments examined.
1891, funded 4½ per cent.....C.				1,605	15,330
1891, funded 4½ per cent.....R.	29	793	793	3,723	17,827
1907, consols 4 per cent.....C.	21	64		545	16,830
1907, consols 4 per cent.....R.	330	13,676	13,676	3,455	23,260
Pacific Railroads.....R.		1,693	1,693	279	1,717
Matured loans.....				85	168
District of Columbia bonds.....	21	366	360	156	1,112
Miscellaneous.....		3	3		3
Total.....	401	16,595	16,525	9,848	76,247

  

Loans.	Records.					
	Journals—Dr. and Cr.		Ledgers.			Numericals.
	Bonds entered.	Bonds examined.	Ledger items posted.	Loan account items posted.	Items examined.	Bonds entered. Bonds examined.
1891, funded 4½ per cent...C.	15,330	15,330		1,560		15,330 15,330
1891, funded 4½ per cent...R.	18,620	18,620	5,595	3,531	9,126	17,827 18,947
1907, consols 4 per cent...C.	16,894	16,894		565		16,830 16,830
1907, consols 4 per cent...R.	36,936	36,936	19,222	6,737	16,887	23,260 9,867
Pacific Railroads.....R.	3,410	3,410	1,203		1,203	1,717 1,127
Matured loans.....	168	168	33	60		166 71,139
District of Columbia bonds...	1,478	1,478	245	170	303	474 359
Miscellaneous.....	6	6	373			
Total.....	92,842	92,842	26,671	12,623	27,519	75,604 133,599

## MAIL.

MISCELLANEOUS.

**I.—NUMBER AND AMOUNT OF GOLD CERTIFICATES, CURRENCY CERTIFICATES OF DEPOSIT, FOUR PER CENT REFUNDING CERTIFICATES PAYABLE TO ORDER, AND SEVEN-THIRTY TREASURY NOTES RECEIVED, REGISTERED, AND PLACED ON FILE DURING THE FISCAL YEAR ENDED JUNE 30, 1891.**

Authorizing acts.	Places of issue and payment.	Report numbers.	Number.	Amount.
<i>Seven-thirty Treasury notes.</i>				
Acts June 30, 1864, and March 3, 1865:				
First series .....		278769 to 278770	2	\$150
Second series .....		280082 to 282778	2	150
Third series .....		277238 to 282778	12	850
Total .....			16	1,150
<i>Gold certificates.</i>				
Act March 3, 1863:				
Old issue .....		276453 to 280461	10	760
Series 1875 .....		276453 to 282089	18	8,300
Total .....			28	9,060
Act July 12, 1882, series 1888 .....		276513 to 282781	1,857	38,025,000
Act February 26, 1879, 4 per cent re-funding certificates payable to order .....		278767	1	10
<i>Currency certificates of deposit.</i>				
Act June 8, 1872:				
Series E .....	Baltimore, Md .....	276489 to 282782	466	4,660,000
Series A and E .....	Boston, Mass .....	276489 to 282782	145	1,445,000
Series E .....	Chicago, Ill .....	276489 to 282782	91	910,000
Series E .....	Cincinnati, Ohio .....	276489 to 282782	117	1,170,000
Series B and E .....	New York, N. Y. .....	276489 to 282782	970	9,660,000
Series E .....	Philadelphia, Pa. .....	276489 to 282782	658	6,580,000
Series B and E .....	St. Louis, Mo. ....	276489 to 282782	57	450,000
Series E .....	Washington, D. C .....	276489 to 282782	62	620,000
Total .....			2,566	25,495,000

## REPORT ON THE FINANCES.

**II.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS ON HAND JULY 1, 1890, AND RECEIVED DURING THE FISCAL YEAR 1890-'91, AND COUNTED, TIED IN 100S AND 1,000S, REGISTERED, EXAMINED, LABELED, AND COMPARED WITH LAST FISCAL YEAR.**

Loans.	Report numbers (inclusive).	To be counted and tied in 100s and 1,000s.	To be registered.	To be examined, labeled, and filed.	Amount.
On hand July 1, 1890:					
Consols of 1907, at 4 per cent .....	275, 094 to 275, 817	.....	20, 004	20, 004	\$1, 772, 949. 07
Received during fiscal year:					
Loan of July and August, 1861, final dividend .....	280, 865	1	1	1	15. 00
Loan of July and August, 1861, continued at 3½ per cent .....	280, 867	1	1	1	8. 75
Funded loan, 1881, at 5 per cent .....	276, 729 to 280, 869	22	22	22	440. 61
Funded loan, 1881, final dividend .....	280, 868	1	1	1	58. 83
Funded loan, 1881, continued at 3½ per cent .....	276, 728 to 280, 866	18	18	18	295. 45
Loan July 12, 1882, at 3 per cent .....	276, 730 to 280, 870	27	27	27	535. 11
Funded loan, 1891, at 4½ per cent .....	276, 168 to 281, 840	25, 231	25, 231	25, 231	3, 556, 293. 13
Loan, consols, 1907, at 4 per cent .....	274, 719 to 282, 732	97, 815	97, 815	97, 815	16, 440, 079. 00
Loan, Pacific Railroads, at 6 per cent .....	276, 978 to 281, 712	3, 270	3, 270	3, 270	2, 346, 370. 32
Loan, District of Columbia, at 3.65 per cent .....	277, 233 to 282, 426	643	643	643	466, 379. 50
Loan, District of Columbia, old funded debt .....	277, 172 to 282, 424	138	138	138	25, 575. 00
Totals .....		127, 167	147, 171	147, 171	24, 608, 999. 77
Number counted, registered, examined, labeled, and tied in fiscal year .....		127, 167	144, 668	144, 668	24, 435, 009. 77
On hand to register, examine, label, and file July 1, 1891 .....			2, 503	2, 503	173, 990. 00

**IIIa.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS RECEIVED DURING THE FISCAL YEAR ENDING JUNE 30, 1891.**

Loans.	Places of payment.							
	Baltimore.		Boston.		Chicago.		Cincinnati.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861:								
Final dividend .....								
Continued 3 per cent .....								
Funded loan, 1881:								
At 5 per cent .....			2	\$1. 24				
Final dividend .....			4	17. 48				
Continued 3½ per cent .....								
July 12, 1882, at 3 per cent .....	312	\$50, 487. 87	6, 934	\$504, 485. 97	732	\$102, 557. 96	220	\$17, 059. 18
Funded loan, 1891, at 4½ per cent .....	967	202, 810. 00	17, 911	985, 317. 50	2, 432	274, 076. 50	2, 637	174, 680. 50
Consols of 1907 at 4 per cent .....	68	123, 390. 00	705	140, 220. 72	21	11, 760. 00	6	3, 240. 00
Pacific railways at 6 per cent .....								
District of Columbia:								
3.65 per cent .....								
Old funded debt .....								
Total for fiscal year ending—								
June 30, 1891 .....	1, 347	376, 687. 87	25, 556	1, 630, 042. 91	3, 185	388, 394. 46	2, 863	194, 979. 68
June 30, 1890 .....	1, 759	377, 285. 18	41, 954	2, 998, 503. 77	4, 687	507, 029. 66	5, 514	698, 130. 67
Decrease .....	412	598. 00	16, 398	1, 368, 466. 86	1, 502	118, 635. 20	2, 651	503, 150. 99

**IIa.—NUMBER AND AMOUNT OF INTEREST CHECKS OF VARIOUS LOANS RECEIVED DURING THE FISCAL YEAR ENDING JUNE 30, 1891—Continued.**

Loans.	Place of payment.					
	New Orleans.		New York.		Philadelphia.	
	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861:						
Final dividend						
Continued 3 per cent						
Funded loan, 1881:						
At 5 per cent			16	\$317.50		
Final dividend						
Continued 3½ per cent			10	135.40		
July 12, 1882, at 3 per cent	1	\$5.62	4	11.99		
Funded loan, 1891, at 4½ per cent	64	31,402.63	11,945	2,397,975.60	3,167	\$310,960.94
Consols of 1907 at 4 per cent	390	62,778.50	55,234	13,212,613.00	9,948	1,058,226.00
Pacific railways at 6 per cent	1	60.00	2,197	1,869,549.60	182	63,210.00
District of Columbia:						
3.65 per cent			403	406,317.25		
Old funded debt			78	16,125.00		
Total for fiscal year ending—						
June 30, 1891	456	94,246.75	69,887	17,903,045.34	13,297	1,432,396.94
June 30, 1890	938	175,465.62	78,025	20,305,724.94	15,955	1,688,563.39
Decrease	482	81,218.87	8,138	2,402,679.60	2,658	256,166.45

Loans.	Place of payment.					
	St. Louis.		San Francisco.		Washington.	
	No.	Amount.	No.	Amount.	No.	Amount.
July and August, 1861:						
Final dividend					1	\$15.00
Continued 3 per cent					1	8.75
Funded loan, 1881:						
At 5 per cent					4	121.87
Final dividend					1	58.83
Continued 3½ per cent					4	142.57
July 12, 1882, at 3 per cent					22	517.50
Funded loan, 1891, at 4½ per cent	174	\$27,719.71	49	\$5,305.43	1,634	108,337.84
Consols of 1907 at 4 per cent	1,169	91,809.50	616	67,212.00	6,511	310,555.50
Pacific railways at 6 per cent	4	1,320.00	4	330.00	82	133,290.00
District of Columbia:						
3.65 per cent					240	60,062.25
Old funded debt					60	9,450.00
Total for fiscal year ending—						
June 30, 1891	1,347	120,849.21	669	72,847.43	8,560	622,560.11
June 30, 1890	2,000	159,653.11	1,201	146,269.87	10,435	844,251.76
Decrease	653	38,803.90	532	73,422.44	1,875	221,691.65

## SUMMARY.

## PAID AT UNITED STATES TREASURY AND SUBTREASURIES.

Places of payment.	Total.	
	No.	Amount.
Baltimore, Md	1,347	\$376,687.87
Boston, Mass	25,556	1,630,042.91
Chicago, Ill	3,185	388,394.46
Cincinnati, Ohio	2,563	194,979.68
New Orleans, La	456	94,246.75
New York, N. Y	69,887	17,903,045.34
Philadelphia, Pa	13,297	1,432,396.94
St. Louis, Mo	1,347	120,849.21
San Francisco, Cal	669	72,847.43
Washington, D. C.	8,560	622,560.11
Total for fiscal year ending June 30, 1891	127,167	22,836,050.7

**IIb.—TOTAL NUMBER OF INTEREST CHECKS OF VARIOUS LOANS ON FILE TO JUNE 30, 1891.**

Loans.	Number of checks.	Amount.
Loan, July 17, and Aug. 5, 1861:		
At 6 per cent .....	5,992	\$3,826,557.00
Continued at 3½ per cent .....	6,198	1,781,662.80
Loan Mar. 3, 1863:		
At 6 per cent .....	3,098	1,513,405.50
Continued at 3½ per cent .....	6,566	1,674,064.85
Funded loan of 1881:		
At 5 per cent .....	202,184	109,662,608.19
Continued at 3½ per cent .....	54,246	16,096,026.24
Loan of July 12, 1882, at 3 per cent .....	81,858	28,345,545.74
Funded loan, 1891, at 4½ per cent .....	554,036	102,797,849.26
Loan, consols, 1907, at 4 per cent .....	2,097,631	261,379,000.01
Loan, Pacific railways, at 6 per cent .....	34,990	37,236,916.80
Loan, District of Columbia, at 3.65 per cent .....	11,989	5,392,715.50
Loan, District of Columbia, old funded debt .....	2,785	283,751.52
Total .....	3,061,573	569,990,103.71

**III.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS ON HAND JULY 1, 1890; NUMBER RECEIVED; NUMBER COUNTED TO VERIFY COMPTROLLER'S SCHEDULES; NUMBER ARRANGED NUMERICALLY AND COUNTED, REGISTERED, EXAMINED, SCHEDULED, AND TRANSFERRED TO LEDGER DURING FISCAL YEAR ENDING JUNE 30, 1891.**

	To be counted to verify comptroller's schedules.	To be arranged numerically and counted.	To be entered in numerical registers.	To be compared with entries in numerical registers.	To be scheduled by loans, denominations, and dates.	To be entered in ledgers.
On hand July 1, 1890 .....		5,188	274,904	442,506	961,299	2,116,099
Received in fiscal year ending June 30, 1891 (report Nos. 275693 to 282505, inclusive) .....	954,547	954,547	954,547	954,547	954,547	954,547
Total .....	954,547	959,735	1,229,451	1,397,053	1,915,846	3,070,646
Counted to verify Comptroller's schedules (report Nos. 275693 to 282505, inclusive) .....	954,547					
Arranged numerically and counted (report Nos. 275437 to 280732, inclusive) .....		800,301				
Entered in numerical registers (report Nos. 273870 to 280080, inclusive) .....			942,580			
Compared with entries in numerical registers, boxed, labeled, and filed (report Nos. 272676 to 279010, inclusive) .....				843,273		
Scheduled by loans, denominations, and dates (report Nos. 269588 to 273585, inclusive) .....					604,926	
Entered in ledger (report Nos. 263600 to 265968, inclusive) .....						461,066
On hand July 1, 1891 .....		159,374	286,871	553,780	1,310,920	2,609,580



# IIIa.—NUMBER OF REDEEMED DETACHED COUPONS OF VARIOUS LOANS RECEIVED DURING FISCAL YEAR ENDING JUNE 30, 1891.

Loans.	Where paid.											Total.
	New York.	Boston.	Philadel- phia.	Baltimore.	Washing- ton.	Cincin- nati.	Chicago.	St. Louis.	San Fran- cisco.	New Orleans.	New York and Wash- ington.	
February 25, 1862 .....					8							8
March 3, 1863 (two-year 5 per cent) .....					3							3
March 3, 1864 (10-40s) .....					9							9
June 30, 1864, and March 3, 1865 (7-30s) .....					8							8
March 3, 1865:												
First series .....					1							1
Second series (consols of 1865) .....	1		1									2
Third series (consols of 1867) .....	3				10							13
5 per cent funded loan, 1881 .....	1											1
4½ per cent funded loan, 1891 .....	77, 172	17, 070	6, 118	1, 099	1, 335	2, 000	4, 224	999	508	163		110, 688
4 per cent consols, 1907 .....	390, 923	129, 614	52, 948	12, 765	12, 657	88, 207	46, 772	43, 218	13, 924	6, 211		797, 239
<i>District of Columbia.</i>												
3-65s, fifty-year funding .....											11, 282	11, 282
6 per cent permanent-improvement .....											19, 994	19, 994
7 per cent permanent-improvement .....											2, 125	2, 125
6 per cent twenty-year funding, 1892 .....											8, 187	8, 187
6 per cent thirty-year funding, 1902 .....											1, 884	1, 884
5 per cent twenty-year funding, 1899 .....											1, 706	1, 706
Water stock .....											1, 101	1, 101
Market stock .....											296	296
Total .....	468, 100	146, 634	59, 067	13, 864	14, 031	90, 207	50, 996	44, 217	14, 432	6, 374	46, 575	954, 547

## IIIb.—COMPARATIVE STATEMENT OF REDEEMED DETACHED COUPONS, ETC.

	Received.	Counted to verify Com- ptroller's schedules.	Arranged numerically and counted.	Entered in numerical registers.	Compared with entries in numerical registers.	Scheduled by loans, de- nominations, and dates.	Entered in ledger.
In fiscal year ending—							
June 30, 1890	961, 299	961, 299	1, 023, 972	818, 829	902, 539	963, 054	965, 760
June 30, 1891	954, 547	954, 547	800, 361	942, 580	843, 273	604, 926	461, 066
Decrease	6, 752	6, 752	223, 611		59, 266	358, 128	524, 694
Increase				123, 751			

**IV.—NUMBER AND AMOUNT OF REDEEMED (DETACHED) COUPONS RECEIVED IN THE NOTE, COUPON, AND CURRENCY DIVISION UP TO JUNE 30, 1891.**

Authorizing act.	No. of coupons.	Amount.
Act of April 15, 1842.....	42, 268	\$1, 994, 580. 00
March 3, 1843.....	26, 657	860, 925. 00
March 31, 1848.....	222, 212	7, 664, 010. 00
September 9, 1850 (Texan indemnity).....	107, 805	2, 695, 125. 00
June 14, 1858.....	459, 372	11, 484, 300. 00
June 22, 1860.....	26, 318	657, 950. 00
February 8, 1861.....	216, 378	6, 491, 340. 00
March 2, 1861 (Oregon war debt).....	123, 553	1, 758, 128. 00
July 17 and August 5, 1861.....	3, 500, 420	73, 243, 581. 00
July 17, 1861 (Old 7-30s).....	2, 326, 771	23, 652, 537. 42½
February 25, 1862.....	15, 300, 290	238, 351, 411. 50
March 3, 1863:		
6 per cent.....	1, 076, 889	23, 128, 502. 00
2-year 5 per cent.....	879, 129	7, 169, 182. 50
March 3, 1864, 10-40s.....	2, 647, 988	46, 502, 119. 50
June 30, 1864.....	1, 597, 921	32, 665, 241. 50
June 30, 1864, and March 3, 1865, 7-30s.....	12, 835, 206	123, 329, 572. 37½
March 3, 1865:		
First series.....	3, 516, 853	82, 293, 793. 50
Second series consols of 1865.....	8, 181, 597	121, 048, 155. 50
Third series consols of 1867.....	11, 669, 384	161, 040, 097. 00
Fourth series consols of 1868.....	1, 283, 407	16, 336, 733. 00
July 8, 1870 (certificates of indebtedness).....	6, 102	122, 040. 00
Louisville and Portland Canal Co.....	16, 349	490, 470. 00
District of Columbia:		
Fifty-year 3.65 per cent funding.....	476, 725	3, 221, 619. 50
6 per cent permanent-improvement.....	225, 532	2, 714, 499. 00
7 per cent permanent-improvement.....	29, 017	536, 763. 50
Twenty-year funded, 1892.....	85, 917	804, 361. 50
Thirty-year funded, 1902.....	23, 486	472, 227. 00
5 per cent twenty-year funded, 1899.....	17, 662	400, 847. 50
Ten-year Bowen.....	3, 099	16, 821. 00
Water stock.....	10, 021	350, 735. 00
Market stock.....	2, 823	43, 048. 25
Steam force.....	10	182. 50
Funded loan of 1881, 5 per cent.....	10, 231, 503	96, 729, 347. 51
Funded loan of 1891, 4½ per cent.....	4, 098, 184	36, 101, 840. 36
Consols of 1907, 4 per cent.....	15, 838, 601	73, 640, 988. 00
Total.....	97, 105, 449	1, 198, 013, 075. 42

NOTE.—Until February, 1867, no Comptroller's schedules were received with these coupons, and recent references to those received prior to that date indicate that they were not accurately classified under their respective loans, but it is believed that in aggregate number and face value this statement is in the main correct.

V. NUMBER AND AMOUNT OF EXCHANGED AND REDEEMED UNITED STATES COUPON AND DISTRICT OF COLUMBIA BONDS, AND LOUISVILLE AND PORTLAND CANAL COMPANY'S BONDS, AND NUMBER OF ATTACHED COUPONS EXAMINED, COUNTED, ENTERED IN BLOTTERS, TRANSFERRED TO THE NUMERICAL REGISTERS, AND SCHEDULED IN DUPLICATE DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

[E.—Exchanges, i. e., conversions into registered stock. R.—Redemptions, i. e., paid at maturity or under "calls."]

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons attached.	Number of bonds.	Number of coupons attached.	Number of bonds.	Number of coupons attached.	Number of bonds.	Number of coupons attached.			
United States bonds:												
Consols of 1907.....	{ E.. 11,521 to 11,790	1,121	75,369	3,198	214,774	715	47,853	1,174	79,283	6,208	417,279	\$1,907,350
	{ R.. 551 to 908	975	66,640	3,004	204,975	2,537	174,605	7,521	510,887	14,057	957,107	9,148,650
Funded loan, 1891.....	{ E.. 3,265 to 3,272	6	26	20	91	3	12	28	118	57	247	31,800
	{ R.. 852 to 2,001	464	2,035	1,435	6,299	1,573	7,028	6,988	30,242	10,460	45,604	7,941,200
District of Columbia bonds:												
6 per cent permanent-improvement.....	R.. 172 to 214	19	33	291	591	281	593	139	299	730	1,516	309,550
7 per cent permanent-improvement.....	R.. 48 to 58			6	10			35	91	41	101	35,600
7 per cent market stock.....	R.. 8					1	5			1	5	500
6 per cent twenty-year funding.....	R.. 108 to 130	77	343			25	99	35	142	137	584	51,350
6 per cent thirty-year funding.....	R.. 34					4	100	5	125	9	225	7,000
Louisville and Portland Canal Co.....	R.. 278,311							1	11	1	11	1,000
Total.....		2,662	144,446	7,954	426,740	5,159	230,295	15,926	621,198	31,701	1,422,679	19,434,000
For year ending June 30, 1890.....		4,267	190,868	8,890	398,242	7,134	354,029	16,230	720,383	36,431	1,663,522	20,890,350
Decrease.....		1,605	46,422	846		1,975	123,734	304	99,185	4,730	240,843	1,456,350
Increase.....					28,498							

REGISTER.

657

**VI.—NUMBER AND AMOUNT OF REDEEMED UNITED STATES NOTES, SILVER, GOLD, REFUNDING CERTIFICATES, FRACTIONAL CURRENCY, AND INTERNAL REVENUE STAMPS COUNTED, CANCELED, AND DESTROYED DURING THE FISCAL YEAR ENDED JUNE 30, 1891.**

Securities.	Denominations.											No. of pieces.	Amount.
	\$1.	\$2.	\$5.	\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		
United States notes:													
Old demand.....			125.00	60	200							41	\$385.00
New issue.....	1,962.00	3,216	31,160.00	64,435	78,220	12,700	15,200	7,500	3,000			20,588	217,393.00
Series 1869.....	8,862.50	11,424	100,787.50	482,290	642,630	94,250	261,800	7,000	139,000			119,758	1,748,044.00
Series 1874.....	4,760.50	5,311				396,350		115,500				15,584	521,921.50
Series 1875.....	12,315.50	15,322	152,262.50	220,505	420,930	49,500	405,000	143,500				98,878	1,419,335.00
Series 1878.....	11,859.00	10,163	157,575.00	341,590	790,970	336,950	689,200	406,000	493,000	10,000		137,123	3,247,307.00
Series 1880.....	338,393.50	367,561	16,261,010.00	17,156,605	15,957,230	3,129,100	4,533,500	2,271,000	3,623,000			6,404,237	63,637,999.50
Series 1890.....	139,967.00	34,908	123,815.00	512,290	21,320		186,700		605,000			236,951	1,624,000.00
One-year notes of 1863.....				70	320		100					24	490.00
Two-year notes of 1863.....						150	100					4	250.00
Compound interest notes:													
Of 1863.....				30								3	30.00
Of 1864.....				330	1,240	550	100	500				108	2,720.00
Silver certificates:													
W. 1878.....				7,100	19,000	24,550	29,600	6,500	15,000			2,475	101,750.00
N. Y. 1878.....				1,750	8,700	11,600	5,800					900	27,850.00
S. F. 1878.....					500	200	800	500	3,000			41	5,000.00
W. 1880.....				7,462,280	7,894,200	755,750	849,200	490,000	715,000			1,166,655	18,166,430.00
N. Y. 1880.....				94,970	146,240							16,809	241,210.00
W. 1886.....	11,389,274.00	7,868,255	21,597,432.00	12,200,385	130,980							20,869,832	53,186,326.00
Gold certificates:													
W. 1882.....					1,270,540	1,029,600	1,427,300	1,981,500	5,150,000	4,555,000	9,020,000	109,318	24,433,940.00
N. Y. 1882.....					701,140	557,750	270,200	186,000	161,000	60,000	630,000	49,522	2,566,090.00
Four per cent refunding certificates.....				10,850								1,085	10,850.00
Total.....	11,907,394.00	8,316,160	38,424,767.00	38,555,540	28,084,360	6,399,000	8,674,600	5,615,500	10,907,000	4,625,000	9,650,000		

	Denominations.							
	3 cents.	5 cents.	10 cents.	15 cents.	25 cents.	50 cents.		
United States fractional currency:								
First issue .....		\$8.47	\$16.18	.....	\$33.58	\$44.05	562	102.28
Second issue .....		13.11	20.66		30.53	33.75	676	98.05
Third issue .....	\$0.35	5.13	74.23		121.99	223.70	1,908	425.40
Fourth issue .....			143.96	\$64.99	271.58	50.60	3,148	531.13
Fourth issue, second series .....						331.25	667	331.25
Fourth issue, third series .....						300.70	603	300.70
Fifth issue .....			385.67		965.49	691.40	9,212	2,042.56
Total .....	.35	26.71	640.70	64.99	1,423.17	1,675.45		
Internal revenue stamps .....							2,755,293	2,588,803.48½
Aggregate number and amount of securities received for destruction .....							32,022,005	173,751,955.85½
For year ending June 30, 1890 .....							26,937,599	152,781,027.50
Increase .....							5,084,406	20,970,928.35½

REGISTER.

**VII.—SCHEDULE OF STATISTICAL DESTRUCTIONS DURING THE FISCAL YEAR ENDED JUNE 30, 1891.**

Classification.	Number of sheets.	Number of stamps.	Amount.
Internal-revenue stamps.....	1, 058, 828	31, 771, 884	.....
Customs stamps.....	10, 138	.....	.....
Miscellaneous matter.....	38, 627	.....	.....
United States notes:			
Series of 1880.....	129, 449	.....	\$4, 058, 304. 00
Series of 1890.....	130, 754	.....	3, 845, 200. 00
United States silver certificates:			
Series of 1880.....	2, 508	.....	763, 200. 00
Series of 1886.....	251, 976	.....	3, 212, 800. 00
United States gold certificates—D. S.....	8, 029	.....	10, 199, 360. 00
District of Columbia registered bonds.....	334	.....	190, 600. 00
United States registered bonds (4 per cent).....	734	.....	2, 262, 000. 00
Pacific Railway bonds.....	37	.....	289, 000. 00
Total.....	1, 631, 414	31, 771, 884	24, 820, 464. 00
For fiscal year ending June 30, 1890.....	1, 377, 299	19, 722, 486	14, 549, 100. 84
Increase.....	254, 115	12, 049, 398	10, 271, 363. 16

**VIII.—WORK PERFORMED IN FILES ROOMS.**

	1891.	1890.	Increase.	Decrease.
Current accounts received, registered, and filed.....	38, 231	35, 284	2, 947	.....
Accounts withdrawn by accounting officers and others.....	29, 043	40, 515	.....	11, 472
Accounts returned, checked, and refiled.....	30, 473	39, 502	.....	9, 029
Pages transcribed for suits in court.....	8, 212	7, 426	786	.....
Pages certified for suits in court (292 cases).....	9, 230	5, 439	3, 791	.....
Warrants received and filed.....	31, 736	17, 680	14, 056	.....
Internal-revenue stamp books folded, cut, tagged, and filed..	39, 087	39, 069	18	.....

**IX.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AND NUMBER OF ATTACHED COUPONS THAT AFTER EXAMINATION, REGISTRATION, ETC., HAVE BEEN DELIVERED TO THE DESTRUCTION COMMITTEE TO MARCH 10, 1881.**

Loans.		Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
			Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act March 31, 1848.....	{ E. R.	1 to 60 1 to 459							225 6,249	783 61,747	24 231	114 3,547	13 134	59 2,574	1 25	5 421	263 6,639	961 68,289	\$372,000 7,862,000
Total .....									6,474	62,530	255	3,661	147	2,633	26	426	6,902	69,250	8,234,000
Act June 14, 1858.....	{ E. R. T.	1 to 169 1 to 397 1 to 92							3,810 13,596 1,578	49,780 1,440 17,051							3,810 13,596 1,578	49,780 1,440 17,051	3,810,000 13,596,000 1,578,000
Total .....									18,984	68,271							18,984	68,271	18,984,000
Act June 22, 1860.....	{ E. R. T.	1 to 45 1 to 22 1 to 7							735 937 59	6,641 653 254							735 937 59	6,641 653 254	735,000 937,000 59,000
Total .....									1,731	7,548							1,731	7,548	1,731,000
Act February 8, 1861.....	{ E. T.	1 to 664 1 to 11							3,851 155	108,739 4,124							3,851 155	108,739 4,124	3,851,000 155,000
Total .....									4,006	112,863							4,006	112,863	4,006,000
Act July 17 and August 5, 1861 { E. T.		1 to 4285* 1	3,284	85,633	12,871	335,548	20,783	592,678	61,592 1	1,810,590 27							98,530 1	2,824,449 1	73,434,800 1,000
Total .....			3,284	85,633	12,871	335,548	20,783	592,678	61,593	1,810,617							98,531	2,824,476	73,435,800

\*Except one bond of \$50, withdrawn from Case No. 3241 and now on file.

## IX.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.		Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount of bonds.
			Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act February 25, 1862, first series .....	{	E. 2 to 3514	3,552	109,595	4,342	132,580	3,940	126,094	13,894	455,372							25,728	823,639	\$16,475,800
		R. 1 to 9821	25,788	516,617	37,744	755,927	35,734	714,605	59,352	1,187,096							158,618	3,174,245	82,282,800
		T. 2 to 343	1,046	28,806	1,141	30,858	229	6,405	750	21,415							3,166	87,184	1,030,900
Total .....			30,386	655,016	43,227	919,365	39,903	847,104	73,996	1,663,883							187,512	4,085,368	99,789,500
Act February 25, 1862, second series .....	{	E. 2 to 3632	2,924	91,450	5,917	181,453	3,997	129,698	12,552	412,741							25,390	815,342	15,288,400
		R. 1 to 17942	23,623	441,114	57,966	1,079,629	36,908	684,407	57,656	1,067,889							176,153	3,273,039	83,087,750
		T. 1 to 349	959	26,304	2,094	56,561	273	7,594	811	23,129							4,137	113,588	1,204,850
Total .....			27,506	558,868	65,977	1,317,643	41,178	821,699	71,019	1,503,759							205,680	4,201,969	99,581,000
Act February 25, 1862, third series .....	{	E. 2 to 3739	2,134	62,170	5,457	156,597	2,283	73,144	11,762	385,407							21,636	677,318	13,555,900
		R. 1 to 29559	14,806	243,765	46,996	772,322	28,236	456,684	65,382	1,046,279							155,420	2,519,050	84,939,900
		T. 2 to 46	591	16,154	1,593	42,378	115	3,211	464	12,866							2,763	74,609	1,201,350
Total .....			17,531	322,089	54,046	971,297	30,634	533,039	77,608	1,444,552							179,819	3,270,977	99,206,150
Act February 25, 1862, fourth series .....	{	E. 1 to 3845	3,913	103,913	12,445	316,285	4,781	138,987	18,865	592,383							40,004	1,151,568	22,695,650
		R. 1 to 39680	20,133	290,179	75,109	1,076,367	39,062	547,045	100,317	1,379,893							234,621	3,293,434	128,365,550
		T. 3 to 351	868	23,709	2,554	67,910	269	7,430	1,016	29,319							4,707	128,368	1,449,300
Total .....			24,914	417,801	90,108	1,460,562	44,112	693,462	120,198	2,001,595							279,332	4,573,420	152,510,500
Act March 3, 1863 (total) .....		1 to 2607	1,833	52,580	6,180	174,615	7,895	237,833	30,968	944,359							46,876	1,409,387	35,625,150
Act March 3, 1864, 10-40s .....	{	E. 1 to 5246	14,022	491,710	44,817	1,573,945	31,550	2,312,936	79,186	5,896,932							169,575	10,275,523	100,143,800
		R. 1 to 3	8	296	101	3,747	796	59,702	1,093	81,972							1,998	143,717	1,501,500
		T. 1 to 86	22	748	89	3,026	295	20,562	1,073	74,188							1,479	98,524	1,230,500
Total .....			14,052	492,754	45,007	1,580,718	32,641	2,393,200	81,352	6,053,092							173,052	10,519,764	102,875,800



Act June 30, 1864	{ E.	1 to 3153	2,685	94,205	11,291	380,846	10,257	354,090	58,741	2,137,938							82,974	2,967,079	65,132,850
	{ R.	1 to 8474	2,946	62,395	14,301	207,712	15,946	338,771	39,943	836,901							73,136	1,535,779	49,493,400
	{ T.	1 to 24					90	2,848	243	7,823							333	10,671	288,000
Total			5,631	156,600	25,592	678,558	26,293	695,709	98,927	2,982,662							156,443	4,513,529	114,914,250
Act March 3, 1865: First series, May and November	{ E.	1 to 2930	83	2,602	6,742	202,262	17,017	589,263	43,381	1,502,017							67,223	2,296,144	52,567,850
	{ R.	1 to 10825	628	12,328	18,636	359,557	35,098	619,813	105,836	1,853,063							160,198	2,844,761	125,280,000
	{ T.	1 to 13			2	61	82	2,950	173	6,106							257	9,117	214,200
Total			711	14,930	25,380	561,880	52,197	1,212,026	149,390	3,361,186							227,678	5,150,022	178,062,050
Act March 3, 1865: Second series, consols of 1865	{ E.	1 to 5409	18,825	519,296	34,758	954,260	24,584	744,798	70,111	2,224,893							148,278	4,443,247	86,820,050
	{ R.	1 to 304	13,529	366,671	25,160	682,156	21,789	599,018	38,704	1,047,899							99,182	2,689,744	52,790,950
	{ T.	1 to 8	3	98	4	114	7	236	229	7,561							243	8,009	233,050
Total			32,357	886,065	59,922	1,636,530	46,380	1,338,052	109,044	3,280,353							247,705	7,141,000	139,844,050
Act of March 3, 1865: Third series, consols of 1867	{ E.	1 to 4638	46,681	1,506,708	77,536	2,494,456	17,735	585,736	48,632	1,672,838							190,584	6,259,733	67,587,150
	{ R.	1 to 244	13,584	429,098	24,455	770,311	9,674	308,505	17,183	544,365							64,896	2,052,279	25,144,700
	{ T.	1 to 21	15	504	16	579	18	660	204	7,290							253	9,033	215,350
Total			60,280	1,936,310	102,007	3,265,346	27,427	894,901	66,019	2,224,488							255,733	8,321,045	92,947,200
Act of March 3, 1865: Fourth series, consols of 1868	{ E.	1 to 1437	7,204	242,555	14,563	486,867	3,673	125,706	9,556	334,800							34,996	1,189,928	13,209,000
	{ R.	1 to 104	1,261	40,918	2,433	79,114	359	11,090	774	23,291							4,827	154,413	1,259,850
Total			8,465	283,473	16,996	565,981	4,032	136,796	10,330	358,091							39,823	1,344,341	14,468,850
Funded loan of 1881	{ E.	1 to 1897	2,678	85,077	2,298	73,207	4,112	131,644	45,298	1,512,660							54,435	1,804,130	48,162,700
	{ R.	1 to 9							151	5,746							151	5,746	151,000
Total			2,678	85,077	2,298	73,207	4,112	131,644	45,449	1,518,406							54,586	1,809,876	48,313,700
District of Columbia, 3.65s (total)	{ E.	1 to 616	6,220	601,637			16,762	1,578,380									22,982	2,180,017	8,692,000
Funded loan of 1891 (total)	{ E.	1 to 1136	1,303	72,479	550	30,262	6,436	343,303	30,446	1,644,444							38,735	2,030,488	33,784,150
Funded loan of 1907	{ E.	1 to 3240	6,920	772,950	13,288	1,527,792	7,523	839,336	89,196	10,002,539							116,927	13,142,617	94,632,300
	{ T.	1							50	5,900								50,000	
Total			6,920	772,950	13,288	1,527,792	7,523	839,336	89,246	10,008,439							116,977	13,148,517	94,682,300

## IX.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

## RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act March 31, 1848 .....							6,474	62,530	255	3,661	147	2,633	26	426	6,902	69,250	\$8,234,000
Act June 14, 1858 .....							18,984	68,271							18,984	68,271	18,984,000
Act June 22, 1860 .....							1,751	7,548							1,731	7,548	1,731,000
Act February 8, 1861 .....							4,006	112,863							4,006	112,863	4,006,000
Acts July 17 and August 5, 1861 .....	3,284	85,633	12,871	335,548	20,763	592,678	61,593	1,810,617							98,531	2,824,476	73,435,800
Act February 25, 1862:																	
First series .....	30,386	655,016	43,227	919,365	39,903	847,104	73,996	1,668,883							187,512	4,085,368	99,789,500
Second series .....	27,506	558,868	65,977	1,317,643	41,178	821,699	71,019	1,503,759							205,680	4,201,969	99,581,000
Third series .....	17,531	322,089	54,046	971,297	30,634	533,039	77,608	1,444,552							179,819	3,270,977	99,206,150
Fourth series .....	24,914	417,801	90,108	1,460,562	44,112	693,462	120,198	2,001,595							279,332	4,573,420	152,510,500
Act March 3, 1863 .....	1,833	52,580	6,180	174,615	7,895	237,833	30,968	944,359							46,876	1,409,387	35,625,150
Act March 3, 1864 (10-40s) .....	14,052	492,755	45,007	1,580,718	32,641	2,393,200	81,352	6,053,092							178,052	10,519,764	102,875,800
Act June 30, 1864 .....	5,631	156,600	25,592	678,558	26,293	695,709	98,927	2,982,602							156,443	4,513,529	114,914,250
Act March 3, 1865:																	
First series, May and November .....	711	14,930	25,380	561,880	52,197	1,212,026	149,390	3,361,186							227,678	5,150,022	178,062,050
Second series, consols 1865 .....	32,357	886,065	59,922	1,636,530	46,380	1,335,052	109,044	3,280,353							247,703	7,141,000	139,844,050
Third series, consols 1867 .....	60,280	1,936,310	102,007	3,265,346	27,427	894,901	66,019	2,224,488							255,733	8,321,045	99,947,200
Fourth series, consols 1868 .....	8,465	283,473	16,996	565,981	4,032	136,796	10,330	358,091							39,823	1,344,341	14,468,850
Funded loans, 1881 .....	2,678	85,077	2,298	73,207	4,112	131,644	45,449	1,518,406			9	285	40	1,257	54,586	1,809,876	48,313,700
District of Columbia, 3.65s .....	6,220	601,637			16,762	1,578,380									22,982	2,180,017	8,692,000
Funded loan, 1891 .....	1,303	72,479	550	30,262	6,436	343,303	30,440	1,644,444							38,735	2,090,488	33,784,150
Funded loan, 1907 .....	6,920	772,950	13,288	1,527,792	7,523	839,336	89,246	10,008,439							116,977	13,148,517	94,682,300
Total .....	244,071	7,394,262	563,449	15,099,304	408,308	13,289,162	1,146,780	41,051,138	255	3,661	156	2,918	66	1,683	2,363,085	76,842,128	1,421,687,450

**X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, AND BONDS OF THE DISTRICT OF COLUMBIA, AND LOUISVILLE AND PORTLAND CANAL COMPANY, AND NUMBER OF ATTACHED COUPONS, THAT HAVE BEEN EXAMINED, REGISTERED, AND SCHEDULED IN DUPLICATE, AND ARE ON FILE JUNE 30, 1891.**

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act Mar. 31, 1843.....	R. 460 to 469 T. 1 to 3							116 7	1 151	1		2				119 7	1 151	\$129,000 7,000
Total .....								123	152	1		2				126	152	136,000
Act June 14, 1858 (total) ..	R. 398 to 430							147	117							147	117	147,000
Act Feb. 8, 1861.....	E. 665 to 770 R. 1 to 611 T. 12							1,155 3,521 1	4,591 2,796 13							1,155 3,521 1	4,591 2,796 13	1,155,000 3,521,000 1,000
Total .....								4,677	7,400							4,677	7,400	4,677,000
Acts July 17 and Aug. 5, 1861 .....	E. 4286 to 3241 E. 1 to 5320 R. 1 to 2479 T. 1 to 2111 2 to 4	1 999 920 1,463	24 5,740 1,201 4	3,838 8,815 5,989	22,123 10,172 4,622	5,208 18,477 11,805 2	18,467 18,458 13,675 66	11,655 42,233 18,556 18	42,233 25,242 144							21,700 33,365 38,113 20	88,563 23,971,500 44,740 210	14,692,750 23,971,500 25,430,550 19,000
Total .....		3,383	6,965	13,642	26,745	27,187	32,208	48,987	67,619							93,199	133,537	64,113,850
Act Feb. 25, 1862, first series .....	R. 9938 to 40669 T. 338	291	5,471	319	5,886	95 1	1,815	98	1,923							803 1	15,095	191,950 500
Total .....		291	5,471	319	5,886	96	1,815	98	1,923							804	15,095	192,450
Act Feb. 25, 1862, second series (total) ..	R. 18755 to 40671	268	4,612	629	10,561	182	3,352	169	2,898							1,248	21,423	336,300
Act Feb. 25, 1862, third series (total) ..	R. 30421 to 40684	333	4,747	853	12,085	310	4,390	464	6,562							1,980	27,784	720,950

## X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act Feb. 25, 1862, fourth series (total).....R.	39695 to 40685	147	1,990	529	6,920	113	1,532	215	3,212	.....	.....	.....	.....	.....	.....	1,004	13,663	\$331,750
Act March 3, 1863.....	E. 2608 to 3118	480	1,479	1,304	4,657	1,202	4,260	3,640	15,939	.....	.....	.....	.....	.....	.....	6,626	26,335	4,395,400
	E. E. 1 to 1099	237	.....	1,116	.....	1,781	.....	6,333	.....	.....	.....	.....	.....	.....	.....	9,467	.....	7,346,950
	R. 1 to 1020	652	581	2,134	2,074	2,737	3,488	8,186	11,791	.....	.....	.....	.....	.....	.....	13,709	17,934	9,800,500
Total .....		1,369	2,060	4,554	6,731	5,720	7,748	18,159	27,730	.....	.....	.....	.....	.....	.....	29,802	44,269	21,542,850
Act Mar. 3, 1864 (10-40s). {	E. 5247 to 5579	279	7,123	812	20,908	1,383	70,072	2,296	117,105	.....	.....	.....	.....	.....	.....	4,770	215,208	3,082,650
	R. 4 to 5092	2,949	70,777	10,303	247,276	21,417	1,049,335	37,844	1,854,146	.....	.....	.....	.....	.....	.....	72,513	3,221,534	49,730,250
	T. 87 to 89	.....	.....	.....	.....	.....	.....	26	1,503	.....	.....	.....	.....	.....	.....	26	1,503	26,000
Total .....		3,228	77,900	11,115	268,184	22,800	1,119,407	40,166	1,972,754	.....	.....	.....	.....	.....	.....	77,309	3,438,245	52,838,900
Act June 30, 1864 (total) . R.	8475 to 9207	117	2,052	446	7,917	201	3,554	321	5,760	.....	.....	.....	.....	.....	.....	1,085	19,283	471,950
Act Mar. 3, 1865, first series, May and No- vember.....	R. 10826 to 11008	5	86	117	1,981	53	889	114	1,891	.....	.....	.....	.....	.....	.....	289	4,847	152,450
	R. 14 to 25	1	31	1	33	2	62	99	3,115	.....	.....	.....	.....	.....	.....	103	3,241	100,150
	T. ....	6	117	118	2,014	55	951	213	5,006	.....	.....	.....	.....	.....	.....	392	8,088	252,600
Act Mar. 3, 1865, sec- ond series, consols of 1865.....	E. 5410 to 6857	9,357	144,437	19,549	301,042	13,408	198,566	20,429	299,189	.....	.....	.....	.....	.....	.....	62,743	943,234	29,555,750
	R. 305 to 44897	33,218	476,824	69,121	975,132	46,841	661,083	80,771	1,123,079	.....	.....	.....	.....	.....	.....	229,951	3,236,109	112,764,500
	T. 9 to 28	1	30	6	180	9	270	203	6,290	.....	.....	.....	.....	.....	.....	219	6,772	208,150
Total .....		42,576	621,291	88,676	1,276,354	60,258	859,919	101,403	1,428,551	.....	.....	.....	.....	.....	.....	292,913	4,186,115	142,528,400
Act Mar. 3, 1865, third series, consols of 1867. {	E. 4639 to 7200	16,391	298,740	30,416	551,035	19,249	333,181	34,230	591,295	.....	.....	.....	.....	.....	.....	100,286	1,774,251	47,715,650
	R. 245 to 47564	52,056	832,547	112,383	1,796,183	71,773	1,147,906	122,560	1,958,671	.....	.....	.....	.....	.....	.....	358,772	5,735,307	172,287,600
	T. ....	68,447	1,131,287	142,799	2,347,218	91,022	1,481,087	156,790	2,549,966	.....	.....	.....	.....	.....	.....	459,058	7,509,558	220,003,250

Act Mar. 3, 1865, first series, consols of 1868.	E.	1438 to	1785	1,042	21,492	2,259	46,143	528	10,992	1,252	26,524							5,081	105,151	1,794,000
	R.	105 to	4040	5,856	103,466	17,050	301,060	8,516	150,832	14,634	259,604							46,056	814,962	20,889,800
	T.	1 to	5			5	175	1	34	1	36							7	245	2,000
Total				6,898	124,958	19,314	347,378	9,045	161,858	15,887	286,164							51,144	920,358	22,685,800
Funded loan, 1881	E.	1898 to	4840	9,929	33,465	16,316	64,884	20,527	113,824	124,554	907,835			50	800	6	68	171,382	1,120,876	137,255,550
	E. E.	1 to	3681	10,570		14,260		19,300		96,890								141,020		108,494,500
	R.	1 to	2960	4,916	9,100	7,070	13,378	10,822	24,262	49,531	134,008							72,339	180,748	55,804,800
	T.	10 to	12							11	350							509	15,290	3,501,000
Total				25,415	42,565	37,646	78,262	50,649	138,086	270,986	1,042,193			348	9,740	206	6,068	385,250	1,316,914	305,145,850
Consols of 1907	E.	3241 to	11790	52,106	5,021,256	127,863	12,077,047	32,780	3,089,744	96,619	9,400,567							309,368	29,588,614	128,400,600
	R.	1 to	908	3,071	223,699	9,177	667,354	10,299	753,241	24,003	1,763,632							46,550	3,407,926	30,223,750
	T.	1 to	11	10	873	15	1,409	4	858	4	282							33	2,922	8,000
Total				55,187	5,245,828	137,055	12,745,810	43,083	3,843,343	120,626	11,164,481							355,951	32,999,462	158,632,350
Funded loan 1891	E.	1137 to	3272	2,449	82,604	3,776	111,499	6,023	195,878	40,184	1,361,677							52,432	1,751,658	43,695,550
	R.	1 to	2001	1,258	11,124	3,610	30,697	4,997	46,569	22,500	213,701							32,365	302,091	25,422,400
Total				3,707	93,728	7,386	142,196	11,020	242,447	62,684	1,575,378							84,797	2,053,749	69,117,950
Louisville and Portland Canal Company	R.	19947 to	278311							1,172	343							1,172	343	1,172,000
	Assets									425	610							425	610	425,000
Total										1,597	953							1,597	953	1,597,000
District of Columbia bonds, funded loan of 1924 (3.65s)	E.	617 to	1066	2,810	222,750		6,227	509,515										9,037	732,265	3,254,000
	R.	1 to	50	210	16,466		581	51,999										783	68,465	300,600
Total				3,012	239,216		6,808	561,514										9,820	800,730	3,554,600
6 per cent permanent improvement	R.	1 to	214	180	2,309	1,979	24,220	1,136	10,968	716	6,698							4,011	44,195	1,490,900
7 per cent permanent improvement	R.	1 to	58			281	2,170			365	2,219							646	4,389	193,100
7 per cent water stock	R.	1 to	12							54	2,097							54	2,097	54,000
7 per cent market stock	R.	1 to	8	12	141			2	22	4	68							18	231	5,600
6 per cent 20-year funding	R.	1 to	130	858	13,831		168	2,255	184	2,170								1,210	18,256	310,900
6 per cent 30-year funding	R.	1 to	34			32	1,032	38	1,214	61	2,001							131	4,247	83,200
6 per cent (Bowen) 10-year	R.	1 to	5	565		706		194		83								1,548		278,850

## X.—NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS, ETC.—Continued.

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
5 per cent 20-year fund- ing.....	E. R.	1 to	41	10 9	320 318	.....	.....	264 189	8,143 6,030	.....	.....	.....	.....	.....	.....	274 198	8,463 6,348	\$265,000 189,900
Total .....	.....	.....	.....	19	638	.....	.....	453	14,173	.....	.....	.....	.....	.....	.....	472	14,811	454,900
Georgetown water stock ...	R.	.....	.....	.....	.....	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	5	.....	2,500

# RECAPITULATION.

Loans.	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act Mar. 31, 1848 .....							123	152	1		2				126	152	\$136,000
Act June 14, 1858 .....							147	117							147	117	147,000
Act Feb. 8, 1861 .....							4,677	7,400							4,677	7,400	4,677,000
Act July 17 and Aug. 5, 1861 .....	3,383	6,965	13,642	26,745	27,187	32,208	48,987	67,619							93,199	133,537	64,113,850
Act Feb. 25, 1862:																	
First series .....	291	5,471	319	5,886	96	1,815	98	1,923							804	15,095	192,450
Second series .....	268	4,612	629	10,561	182	3,352	169	2,898							1,248	21,423	336,300
Third series .....	333	4,747	853	12,085	310	4,390	464	6,562							1,960	27,784	720,950
Fourth series .....	147	1,999	529	6,920	113	1,532	215	3,212							1,004	13,663	331,750
Act Mar. 3, 1863 .....	1,369	2,060	4,554	6,781	5,720	7,748	18,159	27,730							29,802	44,269	21,542,850
Act Mar. 3, 1864 (10-40s) .....	3,228	77,900	11,115	268,184	22,800	1,119,407	40,166	1,972,754							77,309	3,438,245	52,838,900
Act June 30, 1864 .....	117	2,052	446	7,917	201	3,554	321	5,760							1,085	19,283	471,950
Act Mar. 3, 1865:																	
First series, May and November .....	6	117	118	2,014	55	951	213	5,006							392	8,088	252,600
Second series, consols 1865 .....	42,576	621,291	88,676	1,276,354	60,258	859,919	101,403	1,428,551							292,913	4,186,115	142,528,400
Third series, consols 1867 .....	68,447	1,131,287	142,799	2,347,218	91,022	1,481,087	156,790	2,549,966							459,058	7,509,558	220,003,250
Fourth series, consols 1868 .....	0,898	124,958	19,814	347,378	9,045	161,858	15,887	286,164							51,144	920,358	22,685,800
Funded loan, 1881 .....	25,415	42,565	37,646	78,262	50,649	138,086	270,986	1,042,193			348	9,740	206	6,068	385,250	1,316,914	305,145,850
Consols, 1907 .....	55,187	5,245,828	137,055	12,745,810	43,083	3,843,343	120,626	11,164,481							355,951	32,999,462	158,632,350
Funded loan, 1891 .....	3,707	93,728	7,886	142,196	11,020	242,447	62,684	1,575,378							84,797	2,053,749	69,117,950
Louisville and Portland Canal Company .....							1,597	953							1,597	953	1,597,000
District of Columbia bonds:																	
Funded loan, 1924 (3-6ss) .....	3,012	239,216			6,808	561,514									9,820	800,730	3,554,600
6 per cent permanent improvement .....	180	2,309	1,979	24,220	1,136	10,968	716	6,698							4,011	44,195	1,490,900
7 per cent permanent improvement .....			281	2,170			365	2,219							646	4,389	393,100
7 per cent water stock .....							54	2,097							54	2,097	54,000
7 per cent market stock .....	12	141			2	22	4	68							18	231	5,600
6 per cent 20-year funding .....	858	13,831			168	2,255	184	2,170							1,210	18,256	310,900
6 per cent 30-year funding .....			32	1,092	38	1,214	61	2,001							131	4,247	83,200
6 per cent (Bowen) 10-year .....	565		706		194		83								1,548		278,850
5 per cent 20-year funding .....			19	638			453	14,173							472	14,811	454,900
Georgetown water stock .....					5										5		2,500
Total .....	215,999	7,021,077	468,098	17,312,321	330,092	3,477,670	845,632	20,178,245	1		350	9,740	206	6,068	1,860,378	53,605,121	1,072,100,750

**XI.—CONSOLIDATED RECAPITULATION, SHOWING THE TOTAL NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED COUPON BONDS OF THE UNITED STATES, DISTRICT OF COLUMBIA, AND LOUISVILLE AND PORTLAND CANAL COMPANY, WITH NUMBER OF COUPONS ATTACHED, RECEIVED TO JUNE 30, 1891.**

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amount.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
Act Mar. 31, 1848...	E.	1 to 60						225	783	24	114	13	59	1	5	263	961	\$372,000
	R.	1 to 469						6,365	61,748	232	3,547	136	2,574	25	421	6,758	63,290	7,991,000
	T.	1 to 3						7	151							7	151	7,000
Act June 14, 1858...	E.	1 to 169						3,810	49,780							3,810	49,780	3,810,000
	R.	1 to 430						13,743	1,557							13,743	1,557	13,743,000
	T.	1 to 92						1,578	17,051							1,578	17,051	1,578,000
Act June 22, 1860...	E.	1 to 45						735	6,641							735	6,641	735,000
	R.	1 to 22						937	6,641							937	6,641	937,000
	T.	1 to 7						59	254							59	254	59,000
Act Feb. 8, 1861.....	E.	1 to 770						5,006	113,330							5,006	113,330	5,006,000
	R.	1 to 611						3,521	2,796							3,521	2,796	3,521,000
	T.	1 to 12						156	4,137							156	4,137	156,000
Act July 17 and Aug. 5, 1861.....	E.	1 to 5320	4,284	91,397	16,709	357,671	25,991	611,145	73,247	1,852,823						120,231	2,913,036	88,127,600
	R.	1 to 2111	1,463	1,201	5,989	4,622	11,805	13,675	18,856	25,242						38,113	44,740	25,430,550
	T.	1 to 4					2	66	19							21	237	20,000
Act Feb. 25, 1862, first series.....	E. E.	1 to 2479	920		3,815		10,172		18,458							33,365		23,971,500
	E.	2 to 3514	3,552	109,593	4,342	132,580	3,940	126,094	13,894	455,372						25,728	823,639	16,475,800
	R.	1 to 40669	26,079	522,088	38,063	761,813	35,829	716,420	59,450	1,189,019						159,421	3,189,340	82,474,750
Act Feb. 25, 1862, second series.....	T.	1 to 343	1,046	28,806	1,141	30,858	230	6,405	750	21,415						3,167	87,484	1,031,400
	E.	2 to 3632	2,924	91,450	5,917	181,453	3,997	129,698	12,552	412,741						25,390	815,342	15,283,400
	R.	1 to 40671	23,891	445,726	58,595	1,090,190	37,090	687,759	57,825	1,070,787						177,401	3,294,462	83,424,050
Act Feb. 25, 1862, third series.....	T.	1 to 849	959	26,304	2,094	56,561	273	7,594	811	23,129						4,137	113,588	1,204,850
	E.	2 to 3739	2,134	62,170	5,457	156,597	2,283	73,144	11,762	383,407						21,636	677,318	13,553,900
	R.	1 to 40684	15,139	248,512	47,849	784,407	28,546	461,074	65,846	1,052,841						157,880	2,546,824	35,660,850
	T.	2 to 346	591	16,154	1,593	42,378	115	3,211	404	12,806						2,763	74,609	710,350



Act Feb. 25, 1862, fourth series	E. R. T. E.	1 to 3845	3,913	103,913	12,445	316,285	4,781	138,987	18,865	592,383									40,004	1,151,568	22,695,650
		1 to 40685	20,280	292,178	75,638	1,083,287	39,175	548,577	100,532	1,383,105									235,625	3,307,147	128,697,300
		3 to 351	868	23,709	2,554	67,910	269	7,430	1,016	29,319									4,707	128,868	1,449,300
Act Mar. 3, 1863	E. E. R. T. E.	1 to 3118	2,313	54,059	7,484	179,272	9,097	242,093	34,608	960,298									53,502	1,435,722	40,020,550
		1 to 1099	237		1,116		1,781		6,833										9,467		7,346,950
		1 to 1020	652	581	2,134	2,074	2,737	3,488	8,186	11,701									13,709	17,934	9,800,500
Act Mar. 3, 1864, (10-40s)	E. R. T. E.	1 to 5570	14,301	498,833	45,629	1,594,553	32,933	2,383,008	81,482	6,014,037									174,345	10,490,731	103,226,450
		1 to 5092	2,957	71,073	10,404	251,023	23,213	1,109,037	38,937	1,936,118									74,511	3,367,251	51,231,750
		4 to 89	22	748	89	3,026	295	20,562	1,099	75,691									1,505	100,027	1,256,500
Act June 30, 1864	E. R. T. E.	1 to 3153	2,685	94,205	11,291	380,846	10,257	354,090	58,741	2,137,938									82,974	2,967,079	65,132,850
		1 to 9207	3,063	64,447	14,747	305,629	16,147	342,325	40,264	842,661									74,221	1,555,062	49,965,350
		1 to 24					90	2,848	243	7,823									333	10,671	288,000
Act Mar. 3, 1865, first series, May and November	E. R. T. E.	1 to 2930	83	2,602	6,742	202,262	17,017	589,263	43,381	1,502,017									67,223	2,296,144	52,567,850
		1 to 11008	633	12,414	18,753	361,538	35,151	620,702	105,950	1,854,954									160,487	2,849,608	125,432,450
Act Mar. 3, 1865, second series, consols 1865	E. R. T. E.	1 to 25	1	31	3	94	84	3,012	272	9,221									360	12,358	314,350
		1 to 6857	28,182	663,733	54,307	1,255,302	37,992	943,364	90,540	2,524,082									211,021	5,386,481	116,375,800
		1 to 44897	46,747	843,495	94,281	1,657,288	68,630	1,254,101	119,475	2,170,969									329,133	5,925,853	165,555,450
Act Mar. 3, 1865, third series, consols 1867	E. R. T. E.	1 to 28	4	128	10	294	16	506	432	13,553									462	14,781	441,200
		1 to 7200	63,072	1,805,448	107,952	3,045,491	36,984	918,917	82,862	2,264,128									290,870	8,033,984	115,302,800
		1 to 47564	65,640	1,261,645	136,838	2,566,494	81,447	1,456,411	139,743	2,503,036									423,668	7,787,586	197,432,300
Act Mar. 3, 1865, fourth series, consols, 1868	E. R. T. E.	1 to 21	15	504	16	579	15	660	204	7,290									253	9,033	215,350
		1 to 1785	8,246	264,047	16,822	533,010	4,201	136,698	10,808	361,324									40,077	1,295,079	15,003,000
		1 to 4640	7,117	144,384	19,483	380,174	8,875	161,522	15,408	282,895									50,883	969,375	22,149,650
		1 to 5			5	175	1	34	1	36									7	245	2,000
Funded loan 1881	E. E. R. T. E.	1 to 4840	12,607	118,542	18,614	138,091	24,639	245,468	169,852	2,420,495				59	1,085	46	1,325		225,817	2,925,006	185,418,250
		1 to 3681	10,570		14,260		10,300		96,890										141,020		108,494,500
		1 to 2960	4,916	9,100	7,070	13,378	10,822	24,262	49,531	134,008									72,339	180,748	55,894,800
Funded loan 1891	E. R. T. E.	1 to 12							162	6,096				298	8,940	200	6,000				3,652,000
		1 to 3272	3,752	155,083	4,326	141,761	12,459	539,181	70,630	3,006,121									91,167	3,842,146	77,479,700
		1 to 2001	1,258	11,124	3,610	30,697	4,997	46,569	22,500	213,701									32,365	502,091	25,422,400
Consols 1907	E. R. T. E.	1 to 11750	59,026	5,794,206	141,151	13,604,839	40,303	3,929,080	185,819	4,703,106									426,295	42,731,231	223,032,900
		1 to 908	3,071	223,639	9,177	667,354	10,299	753,241	24,003	1,763,632									40,550	3,407,926	30,223,750
		1 to 11	10	873	15	1,409	4	558	54	6,182									83	8,822	58,000
District of Columbia bonds:																					
Funded loan 1924 (3.65s)	E. R. T. E.	1 to 1066	9,030	824,387			22,989	2,087,895											32,019	2,912,282	11,946,000
		1 to 50	202	16,466			581	51,999											783	68,465	300,600
6 per cent permanent improvement	E. R. T. E.	1 to 214	180	2,309	1,979	24,220	1,136	10,968	716	6,698									4,011	44,195	1,490,900
7 per cent permanent improvement	E. R. T. E.	1 to 58			281	2,170			365	2,219									646	4,389	393,100
7 per cent market stock	E. R. T. E.	1 to 8	12	141			2	22	4	68									18	231	5,600
7 per cent water stock	E. R. T. E.	1 to 12							54	2,097									54	2,097	54,000
6 per cent 20-year funding	E. R. T. E.	1 to 130	858	13,831			168	2,255	184	2,170									1,210	18,256	310,900
6 per cent 30-year funding	E. R. T. E.	1 to 34			32	1,032	38	1,214	61	2,001									131	4,247	83,200
10-year (Bowen)	E. R. T. E.	1 to 5	565		706		194		83										1,548		278,850

**XI.—CONSOLIDATED RECAPULATION, SHOWING THE TOTAL NUMBER AND AMOUNT OF EXCHANGED, REDEEMED, AND TRANSFERRED COUPON BONDS OF THE UNITED STATES, DISTRICT OF COLUMBIA, AND LOUISVILLE AND PORTLAND CANAL COMPANY, ETC.,—Continued.**

Loans.	Case numbers (inclusive).	\$50.		\$100.		\$500.		\$1,000.		\$3,000.		\$5,000.		\$10,000.		Total number of bonds.	Total number of coupons.	Amounts.
		Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.	Number of bonds.	Number of coupons.			
District of Columbia bonds —Continued.																		
5 per cent 20-year { E.	1 to 41			10	320			264	8,143							274	8,463	\$265,000
funding..... { R.	1 to 10			9	318			189	6,030							198	6,348	189,900
Georgetown water stock..... R.	1					5										5		2,500
Louisville and Port- { Assets.....								425	610							425	610	425,000
land Canal Co ..... { R.	19947 to 278311							1,172	343							1,172	343	1,172,000
Total .....		460,070	15,015,339	1,031,547	32,411,625	738,400	21,766,832	1,992,412	61,229,383	256	3,661,506	12,658	272	7,751	4,223,463	130,447,249	2,493,788,200	

R.—Redemptions, i. e., paid at maturity, or under "calls."

T.—Transfer, i. e., exchange of a perfect for a mutilated bond, or of a large denomination for smaller ones, or *vice versa*.

E.—Exchange, i. e., conversions into registered stocks.

E. E.—Exchange extensions, i. e., conversions into registered stock at a lower rate of interest.

**XII.—EXCHANGED, REDEEMED, AND TRANSFERRED UNITED STATES COUPON BONDS AFTER HAVING BEEN ENTERED IN THE NUMERICAL REGISTER, RETURNED TO AND NOW ON FILE IN THE LOAN DIVISION.**

Loans.	Case numbers (inclusive).	Number of bonds.	Number of coupons.	Amount.
Act Apr. 15, 1842.....	{ R. 1 to 365 E. 1 to 229	{ 2,315	{ .....	\$1,773,000
Act Sept. 9, 1850 (Texan indemnity).....	{ R. 1 to 138 T. 1 to 263	{ 4,826 3,108	{ 33,153 13,763	1,558,000 4,826,000
Act Mar. 2, 1861 (Oregon war debt).....	{ R. 1 to 263 T. 1 to 124	{ 3,108 1,312	{ 13,763 16,945	1,086,900 450,500
Total .....	.....	11,561	63,861	9,694,400

**XIII.—UNITED STATES COUPON BONDS BECOMING STATISTICAL REDEMPTIONS; AND AFTER HAVING BEEN ENTERED IN THE NUMERICAL REGISTERS, DELIVERED TO THE DESTRUCTION COMMITTEE BY THE LOAN DIVISION.**

Loans.	Case numbers (inclusive).	Number of bonds.	Amount.
Act Apr. 15, 1842.....	S. R. 1	98	\$128,000
Act June 30, 1864.....	S. R. 1	1,000	100,000
Act Mar. 3, 1865:			
First series, May and November.....	S. R. 1	450	450,000
Third series, consols of 1867.....	S. R. 1 to 2	4,495	4,487,850
Fourth series, consols of 1868.....	S. R. 1	1,174	262,150
Total .....	.....	7,217	5,428,000

S. R.—Statistical redemptions; i. e., retired before issue.

## XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1891.

Issues.	Lot numbers.	Report numbers.	Denominations.								Amount.	
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.		Irregular.
7-30 Treasury notes,* act July 17, 1861, 7.3 per cent:												
Dated Aug. 19, 1861 .....					71,641	90,000	24,200	22,922	1,089			\$53,049,050.00
Dated Oct. 1, 1861 .....					82,365	103,075	46,391	37,998	1,871			84,974,250.00
Dated Oct. 1, 1861, issued on war- rants .....					527	1,066	1,117	1,380				2,071,450.00
Total issue .....					154,533	194,141	71,708	62,300	2,960			140,094,750.00
Redeemed .....		11228 to 263693			154,487	194,101	71,703	62,298	2,960			140,083,950.00
Outstanding .....					46	40	5	2				10,800.00
7-30 Treasury notes, act June 30, 1864 (first series), 7.3 per cent:												
Printed .....					639,000	617,000	189,076	143,048	6,244			362,456,000.00
Not issued, destroyed statistically .....					249,953	49,796	15,075	22,261	1,995			57,250,750.00
Destroyed, having been received in exchange for other denominations .....					389,047	567,204	174,001	120,787	4,249			305,205,250.00
Burned with captured train during the war .....						5	23	10	5			47,000.00
Canceled .....					389,047	567,199	173,978	120,777	4,244			305,158,250.00
Issue .....					10	30	13	10				20,000.00
Redeemed .....					389,037	567,169	173,965	120,767	4,244			305,138,250.00
Outstanding .....					25,085	1,130	2,299	2,239	78			5,145,750.00
7-30 Treasury notes, act Mar. 3, 1865 (second series), 7.3 per cent:												
Printed .....					363,952	566,039	171,666	118,528	4,166			299,992,500.00
Destroyed, having been received in exchange for other denominations .....					363,673	565,814	171,649	118,523	4,166			299,942,550.00
Outstanding .....		19741 to 278770			279	225	17	5				49,950.00
7-30 Treasury notes, act Mar. 3, 1865 (second series), 7.3 per cent:												
Printed .....					186,251	339,773	175,800	180,272	4,090			331,911,850.00
Destroyed, having been received in exchange for other denominations .....					3,325	1,546	118	307	45			911,850.00

Issue .....				182,926	338,227	175,682	179,965	4,045		331,000,000.00
Redeemed .....	19248 to 282778			182,869	338,102½	175,654	179,962	4,045		330,967,700.00
Outstanding .....				57	124½	28	3			32,300.00
7-30 Treasury notes, act Mar. 3, 1865 (third series), 7.3 per cent:										
Printed .....				359,492	479,079	108,655	71,889	1,684		200,519,000.00
Destroyed, having been received in exchange for other denominations..				16,172	6,999	1	10			1,519,000.00
Issue .....				343,320	472,080	108,654	71,879	1,684		199,000,000.00
Redeemed .....	19248 to 282778			343,105	471,859½	108,642	71,871	1,684		198,953,200.00
Outstanding .....				215	220½	12	8			46,800.00
Certificates of indebtedness, acts Mar. 1, 17, 1862, and Mar. 3, 1863:										
First issue .....							153,662	69,268	f1	501,593,241.65
Canceled .....								600		3,000,000.00
Second issue .....							153,662	68,668	f13	498,593,241.65
Total issue .....							15,145	9,603		63,160,000.00
Redeemed .....	11124 to 27560						168,807	78,271	f13	561,753,241.65
Outstanding .....							168,803	78,271	f13	561,749,241.65
1-year 5 per cent Treasury notes, act Mar. 3, 1863:							4			4,000.00
Issue .....		620,000	822,000	164,800	136,400					44,520,000.00
Redeemed and destroyed .....	1 to 238	619,463½	821,241	164,669	136,335					44,486,405.00
Outstanding .....		536½	759	131	65					33,595.00
Less unknown denominations re- deemed and destroyed .....										90.00
2-year 5 per cent Treasury notes, act Mar. 3, 1863 (issued without coupons):										33,505.00
Issue .....				136,000	96,800					16,480,000.00
Redeemed and destroyed .....	1 to 201			135,881	96,779					16,471,950.00
Outstanding .....				119	21					8,050.00

\*Of these notes, \$45,000 not issued, but destroyed as statistical, and \$50,000 an exchange of one hundred \$500 notes for ten of \$5,000, the real issue and redemption being \$95,000 less than the apparent.

†Aggregating \$1,591,245.65.

**XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1891—Continued.**

676

REPORT ON THE FINANCES.

Issues.	Lot numbers.	Report numbers.	Denominations.									Amount.
			\$10.	\$20.	\$50.	\$100.	\$500.	\$1,000.	\$5,000.	\$10,000.	Irregular.	
2-year 5 per cent Treasury notes, act Mar. 3, 1863 (issued with coupon):												
Issue					118,112	144,844	80,604	89,308				\$150,000,000.00
Redeemed and destroyed	1 to 309				118,072	144,763	80,601	89,289				149,969,400.00
Outstanding					40	81	3	19				30,600.00
Less unknown denominations redeemed and destroyed												10,500.00
												20,100.00
3-year 6 per cent compound-interest notes, act Mar. 3, 1863:												
Issue			87,536		54,960	39,444	20,852					17,993,760.00
Destroyed statistically			2,596		14,780	268	4,404					2,993,760.00
Issue direct			84,940		40,180	39,176	16,448					15,000,000.00
Redeemed and destroyed	1 to 653		84,764		40,118	39,114	16,446					14,987,940.00
Outstanding			176		62	62	2					12,060.00
8-year 6 per cent compound-interest notes, act June 30, 1864:												
Issue			2,240,984	1,506,292	1,161,520	411,500	114,840	39,420				248,601,680.00
Destroyed statistically			16,984	8,692	4,320	700	40	20				669,680.00
			2,224,000	1,497,600	1,157,200	410,800	114,800	39,400				247,932,000.00
Lost in wreck of steamship <i>Golden Rule</i> May 30, 1865								1,000				1,000,000.00
Issue direct			2,224,000	1,497,600	1,157,200	410,800	114,800	38,400				246,932,000.00
Redeemed and destroyed	1 to 656		2,221,845	1,495,772	1,155,919	410,513	114,776	38,395				246,764,140.00
Outstanding			2,155	1,828	1,281	287	24	5				167,860.00
Gold certificates, act Mar. 3, 1863 (first issue):												
Issue				48,000		116,449	18,000	60,000	64,600	2,500		429,604,900.00
Redeemed	1 to 524	28008 to 280461		47,989		116,404	17,990	59,993	64,600	2,500		429,592,680.00
Outstanding				11		45	1	7				12,220.00

Geneva award, act Mar. 3, 1863, special:										
Issue										74
Redeemed		26008								74
Gold certificates, act Mar. 3, 1863, series 1870:										
Issue						36,000	47,500	21,000	20,000	0
Redeemed	1 to 167	26008 to 270675				35,986	47,482	20,997	19,996	
Outstanding						14	18	3	4	
Gold certificates, act Mar. 3, 1863, series 1871:										
Issue						50,000				
Redeemed	1 to 91	26008 to 272371				49,959				
Outstanding						41				
Gold certificates, act Mar. 3, 1863, series 1875:										
Issue						35,894	11,688	14,381	5,977	8,933
Redeemed		26758 to 282089				35,791	11,674	14,356	5,973	8,922
Outstanding						103	14	25	4	11
3 per cent certificates, acts Mar. 2, 1867, and July 25, 1868:										
Issue								5,831	5,600	
Redeemed		23326 to 26043						5,830	5,600	
Outstanding								1		
Refunding certificates, act Feb. 26, 1879,										
4 per cent:										
Issued payable to order			5,850							
Redeemed	338 to 10018	27591 to 278767	5,813							
Outstanding			37							
Refunding certificates, act Feb. 26, 1879,										
4 per cent:										
Issued payable to bearer			3,995,425							
Redeemed	1 to 10102	27590 to 282779	3,986,050							
Outstanding			9,375							

**XIV.—UNITED STATES INTEREST-BEARING NOTES AND CERTIFICATES ISSUED, REDEEMED, AND OUTSTANDING TO JUNE 30, 1891—Continued.**

## RECAPITULATION.

Issues.	Total issued.	Redeemed—			Outstanding.	Aggregate outstanding.
		To June 30, 1890.	During fiscal year.	To June 30, 1891.		
<b>7.30 Treasury notes:</b>						
Act July 17, 1861 .....	\$140,094,750.00	\$140,083,950.00	.....	\$140,083,950.00	\$10,800	
Act June 30, 1864, first series .....	299,992,500.00	299,942,400.00	\$150	299,942,550.00	49,950	
Act Mar. 3, 1865, second series .....	331,000,000.00	330,967,550.00	150	330,967,700.00	32,300	
Act Mar. 3, 1865, third series .....	199,000,000.00	198,952,350.00	850	198,953,200.00	46,800	
Total .....	970,087,250.00	969,946,250.00	1,150	969,947,400.00	139,850	\$139,850
<b>2-year 5 per cent Treasury notes, act Mar. 3, 1863:</b>						
Issued with coupons .....	150,000,000.00	149,979,900.00	.....	149,979,900.00	20,100	
Issued without coupons .....	16,480,000.00	16,471,700.00	250	16,471,950.00	8,050	
Total .....	166,480,000.00	166,451,600.00	250	166,451,850.00	28,150	28,150
<b>1-year 5 per cent Treasury notes, act Mar. 3, 1863 .....</b>	<b>44,520,000.00</b>	<b>44,486,005.00</b>	<b>490</b>	<b>44,486,495.00</b>	<b>33,505</b>	<b>33,505</b>
<b>3-year 6 per cent compound-interest notes:</b>						
Act Mar. 3, 1863 .....	15,000,000.00	14,987,910.00	30	14,987,940.00	12,000	
Act June 30, 1864 .....	246,932,000.00	246,761,420.00	2,720	246,764,140.00	167,800	
Total .....	261,932,000.00	261,749,330.00	2,750	261,752,080.00	179,920	179,920
<b>Gold certificates, act Mar. 3, 1863:</b>						
First issue .....	429,604,900.00	429,591,920.00	760	429,592,680.00	12,220	
Genova award .....	33,000,580.46	33,000,580.46	.....	33,000,580.46	.....	
Series 1870 .....	370,500,000.00	370,420,000.00	.....	370,420,000.00	80,000	
Series 1871 .....	5,000,000.00	4,995,900.00	.....	4,995,900.00	4,100	
Series 1875 .....	143,029,400.00	142,848,800.00	8,300	142,857,100.00	172,300	
Total .....	981,134,880.46	980,857,200.46	9,060	980,866,260.46	268,620	268,620
<b>Certificates of indebtedness, acts Mar. 17, 1862, and Mar. 3, 1863 .....</b>	<b>561,753,241.65</b>	<b>561,749,241.65</b>	<b>.....</b>	<b>561,749,241.65</b>	<b>4,000</b>	<b>4,000</b>
<b>3 per cent certificates, acts Mar. 2, 1867, and July 25, 1868 .....</b>	<b>85,155,000.00</b>	<b>85,150,000.00</b>	<b>.....</b>	<b>85,150,000.00</b>	<b>5,000</b>	<b>5,000</b>
<b>Refunding certificates, act Feb. 26, 1879:</b>						
Payable to order .....	58,500.00	58,120.00	10	58,130.00	370	
Payable to bearer .....	39,954,250.00	39,849,650.00	10,850	39,860,500.00	93,750	
Total .....	40,012,750.00	39,907,770.00	10,860	39,918,630.00	94,120	94,120
<b>Aggregate .....</b>						<b>753,165</b>

NOTE.—The Register's Office is the last to receive the redeemed securities of the Government, and therefore the amounts reported as "redeemed" will be less than the actual redemptions by the amount *in transitu*, and the amounts reported as "outstanding" correspondingly increased.



**XV.—DATES WHEN EACH ISSUE OF UNITED STATES CURRENCY BEGAN AND CEASED.**

Issue.	Began.	Ceased.
Old demand notes.....	Aug. 26, 1861	Mar. 5, 1862
United States notes:		
New issue.....	Apr. 2, 1862	Aug. 16, 1870
Issue of 1869.....	Oct. 19, 1869	June 30, 1877
Issue of 1874.....	July 25, 1874	Nov. 13, 1877
Issue of 1875.....	July 20, 1875	June 20, 1879
Issue of 1878.....	Mar. 4, 1878	May 12, 1884
Issue of 1880.....	Mar. 16, 1880	
1 and 2 year notes of 1863:		
1-year notes.....	Feb. 4, 1864	June 1, 1864
2-year notes.....	Mar. 16, 1864	May 30, 1864
2-year coupon notes.....	Jan. 12, 1864	Apr. 20, 1864
Compound-interest notes.....	June 9, 1864	July 24, 1866
Fractional currency:		
First issue.....	Aug. 21, 1862	Sept. 21, 1866
Second issue.....	Oct. 10, 1863	Feb. 23, 1867
Third issue.....	Dec. 5, 1864	Apr. 16, 1869
Fourth issue.....	July 14, 1869	Feb. 16, 1875
Fifth issue.....	Feb. 26, 1874	Feb. 15, 1876
Gold certificates:		
Act of Mar. 3, 1863.....	Nov. 15, 1865	Dec. 3, 1878
Act of July 12, 1882, series of 1882.....	Oct. 2, 1882	
Series of 1888.....	Nov. 27, 1888	
Silver certificates:		
Series of 1878.....	Apr. 11, 1878	May 22, 1883
Series of 1880.....	May 26, 1880	
Series of 1886.....	Sept. 7, 1886	

## RECEIPTS AND EXPENDITURES DIVISION.

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES FOR THE FISCAL YEAR END-

ING JUNE 30, 1891.

*From customs.*

District.	Tonnage.	Duties on im- ports.	Total.
D. B. Booth, collector, Mobile, Ala .....	\$4,941.99	\$7,516.93	\$12,458.92
J. McCafferty, late collector, Alaska .....	.....	376.00	376.00
M. Pracht, collector, Alaska .....	263.02	2,617.15	2,880.17
G. Christ, collector, Arizona .....	.....	35,621.97	35,621.97
T. Cutler, collector, Humboldt, Cal. ....	142.92	1,032.00	1,174.92
J. R. Berry, collector, San Diego, Cal. ....	2,490.16	81,737.28	84,227.44
T. G. Phelps, collector, San Francisco, Cal ..	41,029.41	7,843,382.54	7,884,411.95
G. Hinds, collector, Wilmington, Cal. ....	875.91	24,812.73	25,688.64
J. T. Stow, collector, Wilmington, Cal. ....	140.25	5,558.89	5,699.14
P. H. Downing, collector, Wilmington, Cal. ....	509.25	21,947.75	22,457.00
W. C. Downing, acting collector, Wilmington, Cal ..	160.77	4,411.46	4,572.23
H. Z. Osborne, collector, Wilmington, Cal. ....	161.55	4,029.75	4,191.30
H. G. Helfron, collector, Denver, Colo .....	.....	110,514.43	110,514.43
G. B. Edmonds, collector, Fairfield, Conn ..	33.69	149,694.16	149,727.85
C. C. Hubbard, collector, Hartford, Conn. ....	.....	92,612.80	92,612.80
E. B. Bailey, collector, Hartford, Conn. ....	.....	128,010.45	128,010.45
A. H. Kellam, collector, New Haven, Conn. ....	259.20	94,962.77	95,221.97
W. H. Saxton, collector, New London, Conn. ....	106.20	8,421.86	8,528.06
H. A. Hull, collector, Stonington, Conn. ....	23.34	824.98	848.32
C. T. Stanton, collector, Stonington, Conn. ....	14.19	1,028.57	1,042.76
H. M. Barlow, collector, Delaware, Del. ....	1,051.57	15,217.04	16,268.61
C. Dodge, collector, Georgetown, D. C. ....	61.29	32,609.18	32,670.47
S. A. Johnson, collector, Georgetown, D. C. ....	21.90	48,074.02	48,095.92
W. B. Sheppard, collector, Appalachicola, Fla. ....	659.61	361.38	1,020.99
W. A. Mahoney, collector, Fernandina, Fla. ....	122.31	393.51	515.82
J. A. Pine, collector, Fernandina, Fla. ....	455.40	2,147.66	2,603.06
J. V. Harris, late collector, Key West, Fla. ....	.....	19.55	19.55
J. F. Horr, collector, Key West, Fla. ....	848.13	891,818.14	892,666.27
S. A. Moreno, collector, Pensacola, Fla. ....	1,314.45	.....	1,314.45
J. R. Mizell, collector, Pensacola, Fla. ....	13,521.34	15,020.07	28,541.41
H. J. Ritchie, collector, St. Augustine, Fla. ....	.....	15	15
J. E. Lee, collector, St. Johns, Fla. ....	100.53	50,559.36	50,659.89
J. H. Pinkerton, collector, St. Marks, Fla. ....	23.19	1.15	24.34
E. R. Gunby, collector, Tampa, Fla. ....	312.32	253,850.02	254,162.34
C. C. Wimbish, surveyor, Atlanta, Ga. ....	.....	9,334.92	9,334.92
J. H. Deveau, collector, Brunswick, Ga. ....	4,311.94	3,307.70	7,619.64
E. A. McWhorter, collector, St. Marys, Ga. ....	60.84	.....	60.84
W. A. White, collector, St. Marys, Ga. ....	9.42	.....	9.42
T. F. Johnson, collector, Savannah, Ga. ....	9,044.28	49,711.01	58,755.29
J. M. Clark, collector, Chicago, Ill. ....	116.24	5,786,094.63	5,786,210.87
W. Johnson, surveyor, Rock Island, Ill. ....	.....	78	78
J. B. Cox, surveyor, Evansville, Ind. ....	.....	276.81	276.81
C. E. Scoville, surveyor, Evansville, Ind. ....	.....	5,122.25	5,122.25
P. M. Hildebrand, surveyor, Indianapolis, Ind. ....	.....	150,880.71	150,880.71
G. Fongler, surveyor, Dubuque, Iowa. ....	.....	13,484.61	13,484.61
D. R. Collier, surveyor, Louisville, Ky. ....	.....	275,035.83	275,035.83
H. C. Warmoth, collector, New Orleans, La. ....	43,271.31	2,043,044.08	2,086,315.39
J. R. Jolley, collector, Teche, La. ....	.....	168.40	168.40
A. A. Burleigh, collector, Aroostook, Me. ....	.....	32,236.74	32,236.74
C. W. Roberts, collector, Bangor, Me. ....	108.15	120,008.56	120,116.71
J. W. Palmer, collector, Bangor, Me. ....	20.10	117,800.00	117,820.10
J. W. Wakefield, collector, Bath, Me. ....	144.84	9,442.26	9,587.10
G. B. Ferguson, collector, Belfast, Me. ....	160.65	3,195.16	3,355.81
G. M. Warren, collector, Castine, Me. ....	3.33	66.97	70.30
J. D. Hopkins, collector, Frenchman Bay, Me. ....	57.52	157.47	214.99
J. F. Lynch, collector, Machias, Me. ....	81.18	527.82	609.00
Carried forward.....	127,063.69	18,539,682.41	18,666,746.10

## STATEMENT OF RECEIPTS OF THE UNITED STATES, ETC.—Continued.

## From customs—Continued.

District.	Tonnage.	Duties on im- ports.	Total.
Brought forward.....	\$127,063.69	\$18,539,682.41	\$18,666,746.10
E. H. Bryant, collector, Machias, Me.....	26.07	97.29	123.36
S. D. Leavitt, collector, Passamaquoddy, Me.....	604.89	11,941.36	12,546.25
G. A. Curran, collector, Passamaquoddy, Me.....	450.00	126,480.87	126,930.87
S. J. Anderson, collector, Portland and Falmouth, Me.....	1,205.76	20,802.90	22,008.66
F. N. Dow, collector, Portland and Falmouth, Me.....	3,783.60	154,016.59	157,800.19
J. E. Moore, collector, Waldoboro, Me.....	578.13	1,046.18	1,624.31
W. H. Luce, collector, Waldoboro, Me.....	153.96	80.85	234.81
G. B. Sawyer, collector, Wiscasset, Me.....	146.62	1,599.91	1,746.53
W. M. Marine, collector, Baltimore, Md.....	22,386.52	3,689,830.86	3,712,217.38
F. B. Goss, collector, Barnstable, Mass.....	277.41	1,718.31	1,995.72
A. W. Beard, collector, Boston, Mass.....	46,161.99	17,903,014.27	17,949,176.26
S. P. Coffin, collector, Edgartown, Mass.....	2.70		2.70
C. H. Marchant, collector, Edgartown, Mass.....	172.56		172.56
J. Brady, jr., collector, Fall River, Mass.....	46.23	71,034.09	71,080.32
D. S. Preston, collector, Gloucester, Mass.....	160.68	1,442.82	1,603.50
W. A. Pew, collector, Gloucester, Mass.....	824.43	16,940.76	17,765.19
F. E. Pedrick, collector, Marblehead, Mass.....	41.34	4,569.96	4,611.30
W. Howland, collector, New Bedford, Mass.....	83.91	5,391.15	5,475.06
J. Taylor, collector, New Bedford, Mass.....	182.19	45,858.40	46,040.59
G. W. Jackman, collector, Newburyport, Mass.....	2.55	53.10	55.65
T. C. Simpson, collector, Newburyport, Mass.....	24.21	1,251.01	1,275.22
P. Cobb, collector, Plymouth, Mass.....		21,191.56	21,191.56
C. O. Churchill, collector, Plymouth, Mass.....	3.00	51,439.35	51,442.35
C. R. Wood, acting collector, Plymouth, Mass.....		6,132.48	6,132.48
G. P. Bray, collector, Salem and Beverly, Mass.....	359.10	6,187.08	6,546.18
H. L. Hines, surveyor, Springfield, Mass.....		15,485.06	15,485.06
G. H. Hopkins, collector, Detroit, Mich.....	149.70	615,209.91	615,359.61
R. A. Maynard, surveyor, Grand Rapids, Mich.....		23,904.28	23,904.28
H. Geer, collector, Huron, Mich.....	132.96	178,992.12	179,125.08
G. W. McBride, collector, Michigan, Mich.....		1,397.72	1,397.72
C. Y. Osburn, collector, Superior, Mich.....		17,794.25	17,794.25
C. F. Johnson, collector, Duluth, Minn.....	64.55	6,835.38	6,899.93
G. W. Marchant, deputy collector, Minneapolis, Minn.....		72,655.00	72,655.00
C. G. Edwards, collector, St. Paul, Minn.....	56.56	257,820.81	257,877.37
W. G. Henderson, collector, Pearl River, Miss.....	5,974.34	14.40	5,988.74
H. H. Kain, collector, Vicksburg, Miss.....		2.00	2.00
R. Guffin, surveyor, Kansas City, Mo.....		199,709.75	199,709.75
J. Limbird, surveyor, St. Joseph, Mo.....		78,500.93	78,500.93
J. O. Churchill, surveyor, St. Louis, Mo.....		1,420,885.94	1,420,885.94
J. Sullivan, collector, Montana and Idaho.....		30,613.04	30,613.04
H. C. McArthur, surveyor, Lincoln, Nebr.....		4,885.78	4,885.78
W. H. Alexander, surveyor, Omaha, Nebr.....		94,952.64	94,952.64
G. W. Pendexter, collector, Portsmouth, N. H.....	86.32	5,801.21	5,887.53
J. E. Dodge, acting collector, Portsmouth, N. H.....	4.80	18,014.52	18,019.32
F. M. Porch, collector, Bridgeton, N. J.....	23.49	40,215.65	40,239.14
J. Price, collector, Great Egg Harbor, N. J.....	45.96		45.96
E. H. Reynolds, collector, Newark, N. J.....	2.34	14.75	17.09
W. T. Hopper, collector, Perth Amboy, N. J.....	417.51	2,895.14	3,312.65
J. M. Bailey, surveyor, Albany, N. Y.....	767.34	14,856.33	15,623.67
W. J. Morgan, collector, Buffalo Creek, N. Y.....		109,321.44	109,321.44
H. E. Morse, collector, Cape Vincent, N. Y.....		860,721.26	860,721.26
G. H. Smith, collector, Cape Vincent, N. Y.....		41,393.80	41,393.80
S. Moffit, collector, Champlain, N. Y.....		8,100.00	8,100.00
J. Madigan, collector, Dunkirk, N. Y.....	2,124.87	388,313.00	390,437.87
J. C. Haggett, collector, Dunkirk, N. Y.....		1,610.61	1,610.61
H. Hebing, collector, Genesee, N. Y.....		663.50	663.50
J. B. Erhardt, collector, New York, N. Y.....	59.52	279,305.88	279,365.40
J. Low, collector, Niagara, N. Y.....	207,045.34	146,781,754.18	146,988,799.52
G. M. Gleason, collector, Oswegatchie, N. Y.....		490,917.55	490,917.55
H. H. Lyman, collector, Oswego, N. Y.....	161.73	257,992.15	258,153.88
R. Hancock, jr., collector, Pamlico, N. C.....	1,139.04	431,560.80	432,699.84
E. J. Pennypacker, collector, Wilmington, N. C.....	30.16	1,493.88	1,524.04
J. E. Taylor, acting collector, Wilmington, N. C.....	210.87	3,296.69	3,507.56
J. C. Dancy, collector, Wilmington, N. C.....	2,202.58	13,606.99	15,809.57
N. E. Nelson, collector, North and South Dakota.....	271.38	264.55	535.93
A. Smith, jr., surveyor, Cincinnati, Ohio.....		30,400.00	30,400.00
F. E. Hayden, surveyor, Cincinnati, Ohio.....		1,009,245.58	1,009,245.58
M. B. Gary, collector, Cuyahoga, Ohio.....		61,626.96	61,626.96
W. H. McLyman, collector, Miami, Ohio.....	64.71	345,993.75	346,058.46
T. P. Cooke, collector, Sandusky, Ohio.....		56,426.68	56,426.68
E. A. Taylor, collector, Oregon, Oregon.....		4,583.64	4,583.64
F. A. Stewart, collector, Southern Oregon.....	4,033.92	35,825.14	39,859.06
H. Abraham, collector, Willamette, Oregon.....	3.42	.70	4.12
R. P. Earhart, collector, Willamette, Oregon.....	107.13	46,388.60	46,495.73
J. Priest, late collector, Yaquina, Oregon.....	1,417.20	562,569.00	563,986.20
		48.75	48.75
Carried forward.....	431,339.28	195,606,685.25	196,038,024.53

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From customs—Continued.*

District.	Tonnage.	Duties on imports.	Total.
Brought forward.....	\$431,339.28	\$195 606,685.25	\$196,038,024.53
R. A. Bensell, collector, Yaquina, Oregon .....	1.50	.....	1.50
J. M. Glazier, collector, Erie, Pa .....	.....	21,228.13	21,228.13
T. V. Cooper, collector, Philadelphia, Pa .....	55,757.99	20,596,826.13	20,652,584.12
D. O. Barr, late surveyor, Pittsburg, Pa .....	.....	22.48	22.48
J. F. Dravo, surveyor, Pittsburg, Pa .....	.....	379,046.79	379,046.79
J. H. Manchester, collector, Bristol and Warren, R. I. ....	6.51	73.00	79.51
J. H. Cozzens, collector, Newport, R. I. ....	74.70	1,504.65	1,579.35
J. McWilliams, collector, Providence, R. I. ....	.....	653.01	653.01
G. P. Pomroy, collector, Providence, R. I. ....	517.77	326,285.45	326,803.22
R. Smalls, collector, Beaufort, S. C. ....	2,340.52	83.21	2,423.73
T. B. Johnston, collector, Charleston, S. C. ....	3,866.70	27,591.33	31,458.03
R. O. Bush, collector, Georgetown, S. C. ....	15.51	.....	15.51
T. F. Tobin, surveyor, Memphis, Tenn .....	.....	47,828.49	47,828.49
E. Etheridge, surveyor, Memphis, Tenn .....	.....	9,345.72	9,345.72
H. A. Hasslock, surveyor, Nashville, Tenn .....	.....	188.65	188.65
R. B. Rentfro, collector, Brazos de Santiago, Tex .....	31.92	12,983.81	13,015.73
C. G. Brewster, collector, Corpus Christi, Tex .....	.....	17,156.87	17,156.87
N. W. Cuney, collector, Galveston, Tex .....	8,244.81	160,312.24	168,557.05
J. Magoffin, late collector, Paso del Norte, Tex .....	.....	5.10	5.10
F. P. Clark, collector, Paso del Norte, Tex .....	.....	435,534.85	435,534.85
F. A. Vaughan, collector, Saluria, Tex .....	.....	45,583.39	45,583.39
G. G. Benedict, collector, Vermont, Vt .....	427.08	767,321.18	767,748.26
L. McK. Bell, collector, Alexandria, Va .....	87.39	48.58	135.97
H. de B. Clay, collector, Newport News, Va .....	2,974.86	24.10	2,998.96
R. G. Banks, collector, Norfolk and Portsmouth, Va .....	2,142.18	9,731.48	11,873.66
J. W. Fisher, collector, Richmond, Va .....	304.83	7,396.62	7,701.45
J. W. McCabe, late acting collector, Puget Sound, Wash ..	.....	96.13	96.13
G. W. Thurman, late acting collector, Puget Sound, Wash ..	.....	20.00	20.00
C. M. Bradshaw, collector, Puget Sound, Wash .....	12,199.91	135,778.67	147,978.58
J. A. Faris, surveyor, Wheeling, W. Va .....	.....	294.70	294.70
J. A. Watrous, collector, Milwaukee, Wis .....	.....	392,219.76	392,219.76
.....	520,333.46	219,001,871.77	219,522,205.23

*From sales of public lands.*

Commissioner of the General Land Office .....	297.37
W. H. Tancro, late receiver, Huntsville, Ala .....	69.38
C. Hendley, receiver, Huntsville, Ala .....	11,277.91
A. A. Mabson, late receiver, Montgomery, Ala .....	191.00
N. H. Alexander, receiver, Montgomery, Ala .....	18,171.46
D. J. Sullivan, late receiver, Prescott, Ariz .....	205.95
T. J. Butler, receiver, Prescott, Ariz .....	5,334.93
C. R. Drake, receiver, Tucson, Ariz .....	48,130.23
A. A. Tufts, receiver, Camden, Ark .....	1,829.52
T. D. Bumgarner, receiver, Dardanelle, Ark .....	487.83
F. S. Baker, receiver, Harrison, Ark .....	3,204.59
M. W. Gibbs, receiver, Little Rock, Ark .....	1,449.25
H. E. Hayden, ex officio receiver, Sitka, Alaska .....	587.50
N. R. Peckinpugh, ex officio receiver, Sitka, Alaska .....	2,073.50
A. J. Wiley, receiver, Humboldt, Cal .....	26,926.58
A. W. Eibeshutz, receiver, Independence, Cal .....	4,463.67
J. W. Clark, receiver, Independence, Cal .....	16,758.37
I. H. Polk, receiver, Los Angeles, Cal .....	47,869.75
G. W. Bryant, receiver, Los Angeles, Cal .....	29,870.18
J. H. Craddock, receiver, Marysville, Cal .....	27,435.05
J. V. Scott, receiver, Redding, Cal .....	113,487.59
J. F. Linthicum, receiver, Sacramento, Cal .....	72,746.42
T. B. Shannon, receiver, San Francisco, Cal .....	156,521.93
O. Perrin, receiver, Stockton, Cal .....	71,519.30
A. Wood, receiver, Susanville, Cal .....	3,846.53
W. P. Hall, receiver, Susanville, Cal .....	25,216.11
R. L. Freeman, receiver, Visalia, Cal .....	86,720.99
G. C. Reed, receiver, Akron, Colo .....	10,350.26
S. V. Newell, receiver, Central City, Colo .....	14,594.46
F. T. Anderson, receiver, Del Norte, Colo .....	20,481.14
J. M. Ellis, late receiver, Denver, Colo .....	19.95
C. E. Hagar, receiver, Denver, Colo .....	80,984.87
D. L. Sheets, receiver, Durango, Colo .....	20,197.07
J. S. Swan, receiver, Glenwood Springs, Colo .....	1,001.76
C. C. Parks, receiver, Glenwood Springs, Colo .....	23,874.51
H. F. Lake, receiver, Gunnison, Colo .....	7,285.30
L. E. Foote, receiver, Hugo, Colo .....	3,243.15

Carried forward..... 958,725.36 219,522,205.23

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From sales of public lands—Continued.*

Brought forward.....	\$958,725.36	\$219,522,205.23
C. B. Hickman, late receiver, Lake City, Colo.....	254.62	
C. C. Goodale, receiver, Lamar, Colo.....	9,778.11	
T. W. Burchinell, receiver, Leadville, Colo.....	15,682.55	
H. C. Fink, receiver, Montrose, Colo.....	9,096.28	
J. J. Lambert, receiver, Pueblo, Colo.....	91,456.73	
N. H. Meldrum, receiver, Sterling, Colo.....	6,327.43	
J. F. Rollins, late receiver, Gainesville, Fla.....	2,286.60	
V. J. Shipman, receiver, Gainesville, Fla.....	16,605.76	
W. H. Danilson, receiver, Blackfoot, Idaho.....	63,365.03	
J. Ferrant, receiver, Boise City, Idaho.....	32,169.15	
W. J. McClure, receiver, Cœur d'Alene, Idaho.....	1,119.68	
J. R. Sanburn, receiver, Cœur d'Alene, Idaho.....	4,763.02	
C. O. Stockslager, receiver, Hailey, Idaho.....	5,972.09	
F. A. Starrh, receiver, Hailey, Idaho.....	8,385.30	
C. M. Force, receiver, Lewiston, Idaho.....	18,173.64	
R. J. Monroe, receiver, Lewiston, Idaho.....	14,855.84	
M. D. McHenry, late receiver, Des Moines, Iowa.....	51.75	
F. Babcock, receiver, Des Moines, Iowa.....	356.05	
J. Taylor, receiver, Garden City, Kans.....	8,833.61	
A. J. Harris, receiver, Kirwin, Kans.....	5,809.61	
W. H. Caldwell, receiver, Kirwin, Kans.....	6,364.34	
E. L. Chapman, receiver, Larned, Kans.....	7,639.35	
J. B. McGonigal, receiver, Oberlin, Kans.....	21,043.99	
C. W. Banks, receiver, Salina, Kans.....	5,654.66	
J. L. Knight, receiver, Topeka, Kans.....	750.00	
W. J. Hunter, late receiver, Wa Keeney, Kans.....	200.00	
J. Schlyer, receiver, Wa Keeney, Kans.....	14,948.51	
H. P. Wilson, receiver, Wa Keeney, Kans.....	3,866.66	
A. E. Lemee, receiver, Nachitoches, La.....	3,966.37	
A. S. Jackson, receiver, New Orleans, La.....	13,798.71	
T. J. Burton, late receiver, East Saginaw, Mich.....	206.00	
E. N. Fitch, receiver, Grayling, Mich.....	4,149.54	
S. P. Youngs, receiver, Grayling, Mich.....	2,954.85	
M. H. Maynard, receiver, Marquette, Mich.....	7,746.30	
T. D. Meads, receiver, Marquette, Mich.....	68,977.73	
L. K. Aaker, receiver, Crookston, Minn.....	18,074.75	
S. L. Frazer, receiver, Duluth, Minn.....	48,127.88	
E. P. Freeman, receiver, Marshall, Minn.....	8,029.08	
J. D. Evans, late receiver, Minneapolis, Minn.....	91.06	
H. C. Burbank, late receiver, St. Cloud, Minn.....	100.00	
W. Westerman, receiver, St. Cloud, Minn.....	16,507.05	
J. Walfrid, receiver, Taylors Falls, Minn.....	780.14	
L. D. Smith, receiver, Winona, Minn.....	91.06	
A. N. Kimball, late receiver, Jackson, Miss.....	500.00	
G. C. McKee, receiver, Jackson, Miss.....	3,043.41	
Mrs. Anita H. McKee, receiver, Jackson, Miss.....	4,633.30	
W. A. Smiley, receiver, Booneville, Mo.....	5,368.46	
W. B. Newman, receiver, Ironton, Mo.....	7,932.80	
H. R. Williams, receiver, Springfield, Mo.....	14,128.51	
J. T. Carlin, receiver, Bozeman, Mont.....	28,589.40	
G. M. Bourquin, receiver, Helena, Mont.....	167,598.81	
G. W. Cook, receiver, Lewistown, Mont.....	25,744.51	
A. Hall, receiver, Miles City, Mont.....	102.17	
A. T. Campbell, receiver, Miles City, Mont.....	1,413.60	
J. B. Catlin, receiver, Missoula, Mont.....	4,152.29	
J. H. Dauskin, receiver, Alliance, Nebr.....	20,993.44	
J. Whitehead, receiver, Broken Bow, Nebr.....	19,392.33	
J. E. Kelly, receiver, Bloomington, Nebr.....	7,798.10	
T. F. Powers, receiver, Chadron, Nebr.....	30,352.61	
A. H. Baker, late receiver, Grand Island, Nebr.....	1,398.74	
D. C. Hall, receiver, Grand Island, Nebr.....	10,821.36	
E. T. Hudson, receiver, Lincoln, Nebr.....	1,170.04	
J. Teeter, receiver, Lincoln, Nebr.....	200.00	
J. Steinmetz, receiver, McCook, Nebr.....	782.01	
D. E. Bomgardner, receiver, McCook, Nebr.....	38,826.54	
A. Lundvall, receiver, Neligh, Nebr.....	8,182.12	
A. S. Baldwin, receiver, North Platte, Nebr.....	23,077.57	
A. L. Towle, receiver, O'Neill, Nebr.....	16,994.91	
M. M. Neeves, receiver, Sidney, Nebr.....	11,582.30	
E. M. Love, receiver, Valentine, Nebr.....	10,146.77	
G. C. Thaxter, receiver, Carson, Nev.....	1,103.32	
W. E. Griffin, receiver, Eureka, Nev.....	4,205.00	
H. C. Pickles, receiver, Folsom, N. Mex.....	12,396.35	
J. J. Dolan, late receiver, Las Cruces, N. Mex.....	88.32	
Q. Vance, receiver, Las Cruces, N. Mex.....	11,804.44	
F. Lesnet, receiver, Roswell, N. Mex.....	30,322.42	
W. M. Berger, receiver, Santa Fé, N. Mex.....	20,191.79	
D. W. Hutchinson, receiver, Bismarck, N. Dak.....	7,796.18	
A. Fisher, receiver, Bismarck, N. Dak.....	4,095.14	
S. S. Smith, receiver, Devils Lake, N. Dak.....	16,228.04	
J. A. Percival, receiver, Devils Lake, N. Dak.....	12,028.59	

Carried forward..... 2,113,322.53 219,522,205.23

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From sales of public lands—Continued.*

Brought forward .....	\$2,113,322.53	\$219,522,205.23
F. S. DeMers, late receiver, Fargo, N. Dak .....	512.05	
N. Davis, receiver, Fargo, N. Dak .....	26,827.73	
J. I. Stokes, receiver, Grand Forks, N. Dak .....	32,838.29	
H. Kelley, receiver, Burns, Oregon .....	19,486.62	
A. C. McClelland, receiver, La Grande, Oregon .....	160,463.43	
C. U. Snider, receiver, Lake View, Oregon .....	23,468.71	
B. F. Burch, receiver, Oregon City, Oregon .....	169,188.04	
A. M. Crawford, receiver, Roseburg, Oregon .....	122,964.25	
T. W. Slusher, late receiver, The Dalles, Oregon .....	.49	
T. S. Lang, receiver, The Dalles, Oregon .....	53,015.58	
W. T. Walker, receiver, Beaver, Okla. ....	8.26	
C. M. Barnes, receiver, Guthrie, Okla. ....	30,610.97	
J. V. Admire, receiver, Kingfisher, Okla. ....	9,030.89	
J. C. Delaney, receiver, Oklahoma City, Okla. ....	34,445.71	
C. J. MacLeod, receiver, Aberdeen, S. Dak .....	24,497.98	
W. T. LaFollette, receiver, Chamberlain, S. Dak .....	2,261.53	
O. W. Bair, receiver, Huron, S. Dak .....	8,593.65	
R. W. Wheelock, receiver, Mitchell, S. Dak .....	13,104.18	
E. W. Eakin, receiver, Pierre, S. Dak .....	2,054.05	
G. V. Ayres, receiver, Rapid City, S. Dak .....	53,200.98	
F. F. Randolph, late receiver, Watertown, S. Dak .....	1.00	
R. E. Carpenter, receiver, Watertown, S. Dak .....	36,472.22	
B. S. Williams, receiver, Yankton, S. Dak .....	9,229.28	
H. Sherman, jr., receiver, Salt Lake City, Utah .....	101,609.11	
T. M. Vance, receiver, North Yakima, Wash .....	32,405.37	
J. R. Welty, receiver, Olympia, Wash .....	116,731.53	
J. R. Hayden, receiver, Seattle, Wash .....	40,223.17	
C. M. Ogden, receiver, Seattle, Wash .....	290,967.53	
J. H. Hughes, receiver, Spokane Falls, Wash .....	67,689.50	
S. Swetland, receiver, Vancouver, Wash .....	82,442.23	
R. M. McCalley, receiver, Walla Walla, Wash .....	27,775.43	
J. C. Painter, receiver, Walla Walla, Wash .....	67,388.38	
F. M. Dallam, receiver, Waterville, Wash .....	27,100.04	
R. C. Heydlauff, receiver, Ashland, Wis .....	57,605.08	
F. R. Farr, receiver, Eau Claire, Wis .....	6,028.95	
P. O'Malley, receiver, Menasha, Wis .....	200.00	
C. F. Augustin, receiver, Menasha, Wis .....	1,451.70	
E. B. Saunders, receiver, Wausau, Wis .....	2,388.03	
R. H. Johnson, receiver, Wausau, Wis .....	2,928.24	
J. J. Orr, receiver, Buffalo, Wyo .....	23,075.27	
A. C. Coble, receiver, Buffalo, Wyo .....	12,141.60	
W. M. Garrard, late receiver, Cheyenne, Wyo .....	59.55	
L. Grant, receiver, Cheyenne, Wyo .....	59,836.36	
M. C. Barrow, receiver, Douglas, Wyo .....	7,702.53	
F. M. Foote, receiver, Evanston, Wyo .....	36,595.58	
H. G. Nickerson, receiver, Lander, Wyo .....	1,749.09	
A. P. Hanson, receiver, Sundance, Wyo .....	12,842.72	

4,029,535.41

*From internal revenue.*

Commissioner of Internal Revenue .....	161.33	
Luther Menig, stamp agent .....	70.63	
Robert A. Moseley, jr., collector, district of Alabama .....	93,328.00	
Henry M. Cooper, collector, district of Arkansas .....	97,456.33	
Asa Ellis, late collector, first district of California .....	.80	
Wm. H. Sears, late collector, first district of California .....	1,149,009.17	
John E. Youngberg, acting collector, first district of California .....	228,501.13	
John C. Quinn, collector, first district of California .....	389,544.89	
Horace W. Byington, collector, fourth district of California .....	298,915.99	
James M. Freeman, collector, district of Colorado .....	295,622.43	
John I. Hutchinson, collector, district of Connecticut .....	955,119.94	
Dennis Eagan, collector, district of Florida .....	485,789.93	
John H. Gould, late collector, first district of Georgia .....	3,000.00	
Walter H. Johnson, collector, district of Georgia .....	571,733.00	
Christopher Mamee, collector, first district of Illinois .....	13,964,847.21	
Julius S. Starr, collector, fifth district of Illinois .....	21,618,031.78	
Levi S. Wilcox, collector, eighth district of Illinois .....	2,289,830.31	
Daniel Hogan, collector, thirteenth district of Illinois .....	472,863.62	
John O. Cravens, collector, sixth district of Indiana .....	2,775,229.74	
Joseph P. Throop, collector, seventh district of Indiana .....	3,698,810.40	
John S. Lothrop, collector, third district of Iowa .....	159,771.25	
Louis Weinstein, collector, fourth district of Iowa .....	272,660.35	
Cyrus Leland, jr., collector, district of Kansas .....	193,156.71	
John Leland, collector, second district of Kentucky .....	1,649,217.32	
Albert Scott, collector, fifth district of Kentucky .....	8,215,855.68	
John J. Landram, collector, sixth district of Kentucky .....	1,077,015.94	
W. H. H. Bowen, acting collector, sixth district of Kentucky .....	815,692.01	
David N. Comingore, collector, sixth district of Kentucky .....	897,102.43	
Thomas C. McDowell, collector, seventh district of Kentucky .....	1,938,785.78	
Anthony R. Burnam, collector, eighth district of Kentucky .....	1,236,816.10	

Carried forward ..... 65,843,940.70 223,551,740.04

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From internal revenue—Continued.*

Brought forward .....	\$65,843,940.70	\$223,551,740.64
Augustus T. Wimberly, collector, district of Louisiana .....	644,809.35	
F. Snowden Hill, collector, district of Maryland .....	3,080,113.80	
Frank E. Orcutt, collector, third district of Massachusetts .....	2,314,575.93	
James H. Stone, collector, first district of Michigan .....	1,998,752.48	
John Steketee, collector, fourth district of Michigan .....	208,806.42	
Marcus Johnson, collector, district of Minnesota .....	2,733,568.95	
B. B. Emory, late collector, third district of Mississippi .....	525.00	
Charles F. Wencker, collector, first district of Missouri .....	7,199,534.56	
Hiram F. Devol, collector, sixth district of Missouri .....	461,837.61	
James H. Mills, collector, district of Montana .....	151,966.29	
John Peters, collector, district of Nebraska .....	3,230,163.64	
James E. French, collector, district of New Hampshire .....	400,106.66	
Isaac Moffett, collector, first district of New Jersey .....	87,671.71	
George H. Large, collector, fifth district of New Jersey .....	4,003,618.91	
J. P. McGrorty, collector, district of New Mexico .....	801.77	
Levi A. Hughes, collector, district of New Mexico .....	35,689.88	
Ernst Nathan, collector, first district of New York .....	3,934,022.61	
Michael Kerwin, collector, second district of New York .....	1,845,186.65	
Ferdinand Eidman, collector, third district of New York .....	6,026,542.63	
Robert H. Hunter, collector, fourteenth district of New York .....	1,603,035.45	
Alexander von Landberg, collector, twenty-first district of New York .....	1,010,203.96	
Charles E. Fitch, collector, twenty-eighth district of New York .....	2,135,033.37	
Elihu A. White, collector, fourth district of North Carolina .....	1,002,417.81	
John Crane, late collector, fifth district of North Carolina .....	1,000.00	
Kerr Craig, collector, fifth district of North Carolina .....	43.20	
John B. Baves, collector, fifth district of North Carolina .....	422,828.56	
F. T. Walser, acting collector, fifth district of North Carolina .....	82,082.29	
William W. Rollins, collector, fifth district of North Carolina .....	970,062.38	
David W. McClung, collector, first district of Ohio .....	11,618,697.01	
George P. Waldorf, collector, tenth district of Ohio .....	713,850.12	
Marcus Boggs, collector, eleventh district of Ohio .....	1,005,836.05	
William H. Gabriel, collector, eighteenth district of Ohio .....	1,026,903.09	
Milton Weidler, collector, district of Oregon .....	324,257.24	
David Martin, collector, first district of Pennsylvania .....	3,499,412.67	
Sam Matt Fridy, collector, ninth district of Pennsylvania .....	2,166,375.61	
Thomas F. Penman, collector, twelfth district of Pennsylvania .....	579,808.01	
Samuel D. Warmcastle, collector, twenty-third district of Pennsylvania .....	4,062,372.99	
Eugene A. Webster, collector, district of South Carolina .....	99,732.21	
William A. Allen, collector, second district of Tennessee .....	161,049.67	
David A. Nunn, collector, fifth district of Tennessee .....	1,115,663.19	
Joseph W. Burke, collector, third district of Texas .....	136,114.23	
James W. Hearne, collector, fourth district of Texas .....	87,495.35	
James D. Brady, collector, second district of Virginia .....	1,897,004.63	
Patrick H. McCaull, collector, sixth district of Virginia .....	1,309,962.74	
Albert B. White, collector, district of West Virginia .....	834,784.33	
Henry Fink, collector, first district of Wisconsin .....	3,206,430.76	
Earl M. Rogers, collector, second district of Wisconsin .....	401,546.97	
		145,686,249.44

*From consular fees.*

C. F. Grellet, vice and deputy consul, Algiers .....	237.50	
J. R. Parson, jr., consul, Aix-la-Chapelle .....	660.00	
S. B. Zeigler, consul, Aix-la-Chapelle .....	2,547.28	
J. Turner, consul, Amherstburg .....	947.00	
R. W. Laughrey, consul, Acapulco .....	448.00	
J. F. McCloskey, consul, Acapulco .....	200.00	
D. Eckstein, consul, Amsterdam .....	1,448.73	
T. M. Schleier, consul, Amsterdam .....	943.01	
H. M. Sewall, consul-general, Apia .....	57.00	
J. H. Stewart, consul, Antwerp .....	2,596.00	
I. J. Manat, consul, Athens .....	16.50	
W. H. Moffett, consul, Athens .....	3.00	
D. B. Hubbard, consul, Annaberg .....	2,607.83	
L. R. M. Omar, vice-consul, Annaberg .....	100.20	
J. D. Connolly, consul, Auckland .....	815.00	
C. E. Jackson, consul, Antigua .....	741.87	
J. S. Bradford, consul, Antigua .....	187.79	
S. Galbraith, consul, Antigua .....	283.83	
W. S. Crowell, consul, Amoy .....	75.00	
F. Cass, consul, Amoy .....	636.00	
W. B. Dickey, commercial agent, Baracoa .....	925.50	
S. M. Whelply, consul, Barranquilla .....	3,787.93	
J. Nickens, consul, Barranquilla .....	2,548.33	
H. C. Candor, consul, Barranquilla .....	374.53	
E. A. Dimmick, consul, Barbadoes .....	875.00	
D. M. Burke, consul, Bahia .....	997.00	
M. Casagemas, vice-consul, Barcelona .....	97.50	
H. W. Bowen, consul, Barcelona .....	177.50	
F. H. Schenck, consul, Barcelona .....	22.50	

Carried forward ..... 25,357.33 369,237,990.03

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From consular fees—Continued.*

Brought forward .....	\$25,357.33	\$369,237,990.08
J. Falkenbach, consul, Barmen .....	250.60	
A. G. Studer, consul, Barmen .....	5,340.85	
M. Wopolenski, consul, Batavia .....	276.50	
A. Kaufman, consul, Basle .....	689.36	
G. Gifford, consul, Basle .....	3,209.68	
W. H. Edwards, consul-general, Berlin .....	9,881.00	
S. G. Ruby, consul, Belfast .....	5,616.70	
G. W. Savage, consul, Belfast .....	311.11	
H. W. Beckwith, consul, Bermuda .....	2,137.21	
J. B. Heyl, consul, Bermuda .....	140.63	
E. Bissinger, consul, Beirut .....	56.00	
C. Khouri, consul, Beirut .....	108.94	
J. B. Hughes, consul, Birmingham .....	406.60	
J. Jarrett, consul, Birmingham .....	4,199.21	
G. W. Roosevelt, consul, Bordeaux .....	528.84	
H. G. Knowles, consul, Bordeaux .....	4,338.26	
G. Phelan, consul, Bordeaux .....	279.19	
S. Clinch, vice-consul, Bordeaux .....	795.73	
E. W. P. Smith, secretary legation, Bogota .....	7.50	
B. F. Farnham, consul, Bombay .....	93.00	
H. E. Bode, consul, Bombay .....	476.50	
J. O. Bridges, consul, Brookville .....	203.00	
J. F. Ellis, consul, Brookville .....	1,067.00	
J. D. Delille, consul, Bristol .....	781.03	
L. A. Lathrop, consul, Bristol .....	247.00	
L. A. Spalding, consul, Brunswick .....	2,025.43	
J. A. Tibbits, consul, Bradford .....	5,397.47	
W. F. Grinnell, consul, Bradford .....	1,591.45	
H. M. Starkloff, consul, Bremen .....	2,276.50	
G. W. Roosevelt, consul, Brussels .....	4,961.13	
W. Slade, consul, Brussels .....	631.20	
W. H. Musselman, consul, Breslau .....	392.71	
H. J. Dunlap, consul, Breslau .....	1,105.04	
H. Dithmar, consul, Breslau .....	65.94	
J. E. Hayden, consul, Breslau .....	873.80	
E. L. Baker, consul, Buenos Ayres .....	1,932.59	
L. B. Grant, vice-consul-general, Cairo .....	93.00	
C. Seymour, consul, Canton .....	3,624.50	
E. R. Jones, consul, Cardiff .....	1,290.93	
H. M. Brent, consul, Callao .....	194.50	
A. J. Daugherty, consul, Callao .....	35.00	
B. F. Bonham, consul, Calcutta .....	3,231.41	
S. Merrill, consul-general, Calcutta .....	2,616.00	
G. F. Hollis, consul, Cape Town .....	349.00	
R. W. Turner, consul, Cadiz .....	353.00	
S. Goutier, consul, Cape Haytien .....	1,062.00	
S. P. C. Henriques, commercial agent, Cardenas .....	237.50	
C. Heath, consul, Catania .....	830.00	
V. Lamantia, consul, Catania .....	128.00	
E. Blake, consul, Crefeld .....	5,065.11	
R. Schneider, consul, Crefeld .....	851.80	
J. S. Potter, consul, Crefeld .....	285.36	
A. A. Brown, consul, Clifton .....	611.00	
G. Gade, consul, Christiania .....	1,019.61	
J. J. Piatt, consul, Cork .....	400.00	
H. B. Ryder, consul, Copenhagen .....	802.50	
W. D. Warner, consul, Cologne .....	3,181.91	
G. W. Mallinckrodt, consul, Cologne .....	281.60	
Z. T. Sweeney, consul, Constantinople .....	896.00	
V. Vifquain, consul, Colon .....	797.37	
W. E. Sims, consul, Colon .....	342.50	
H. Davis, consul, Collingwood .....	550.88	
E. P. Earle, consul, Cognac .....	452.50	
W. S. Preston, consul, Cognac .....	1,352.07	
A. W. Street, consul, Coaticook .....	1,061.25	
N. J. George, consul, Charlottetown .....	969.79	
I. C. Hall, consul, Charlottetown .....	416.81	
H. A. Ehninger, consul, Cienfuegos .....	1,215.00	
A. C. Jones, consul, Chin Kiang .....	48.00	
H. F. Merritt, consul, Chemnitz .....	15,571.52	
W. H. H. Webster, commercial agent, Chatham, P. C. ....	2,962.55	
W. Morey, consul, Ceylon .....	719.50	
W. T. Walthall, consul, Demerara .....	1,272.50	
A. Palmer, consul, Dresden .....	3,779.71	
A. B. Wood, consul, Dundee .....	5,171.10	
D. J. Partello, consul, Dueseldorf .....	920.00	
L. J. Walker, consul, Dunfermline .....	58.02	
J. D. Reid, commercial agent, Dunfermline .....	1,952.83	
A. J. Reid, consul, Dublin .....	1,251.50	
C. Forster, consul, Elberfeld .....	145.00	
S. W. Dabney, consul, Fayal .....	181.00	

Carried forward.....

156,692.96 369,237,990.08



## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From consular fees—Continued.*

Brought forward .....	\$156,692.96	\$369,237,990.08
T. C. Jones, consul, Funchal .....	127.00	
W. J. G. Reid, consul, Funchal .....	12.50	
J. F. Healy, consul, Funchal .....	40.00	
I. R. Diller, consul, Florence .....	2,573.97	
J. Mueller, consul, Frankfort .....	396.80	
F. H. Mason, consul-general, Frankfort .....	5,747.69	
S. L. Gracey, consul, Fuchau .....	220.50	
J. T. Campbell, consul, Fuchau .....	162.50	
J. Whelan, consul, Fort Erie .....	451.00	
O. Bedell, consul, Fort Erie .....	236.00	
W. B. Sorsby, consul-general, Guayaquil .....	590.00	
M. Reinberg, vice-consul-general, Guayaquil .....	147.00	
A. Willard, Guaymas .....	387.50	
J. M. Childs, consul, Guelph .....	485.85	
L. S. Hunt, consul, Guelph .....	2,016.50	
R. S. Chilton, commercial agent, Goderich .....	321.00	
C. Bartlett, consul, Guadalupe .....	132.00	
L. W. Brown, consul, Glasgow .....	5,214.50	
J. R. Hosmer, consul, Guatemala .....	7.50	
R. J. Hemmick, consul, Geneva .....	754.50	
L. T. Adams, consul, Geneva .....	207.50	
J. Fletcher, consul, Genoa .....	2,103.37	
E. A. Man, consul, Gothenberg .....	594.50	
C. H. Shepard, consul, Gothenberg .....	375.00	
H. S. Sprague, consul, Gibraltar .....	425.00	
J. B. Osborne, consul, Ghent .....	1,472.75	
F. W. L. Butterfield, consul, Ghent .....	279.24	
G. Verhulst, consul, Ghent .....	231.53	
A. F. Dickson, consul, Gaspé Basin .....	39.00	
R. O. Williams, consul, Havana .....	13,650.00	
J. A. Springer, vice-consul-general, Havana .....	378.86	
W. Monaghan, consul, Hamilton .....	1,427.50	
C. F. Johnson, consul, Hamburg .....	9,793.51	
B. J. Franklin, consul, Hankow .....	5.48	
H. W. Andrews, consul, Hankow .....	332.44	
W. G. Frye, consul-general, Halifax .....	3,205.00	
M. H. Phelan, consul, Halifax .....	426.50	
O. F. Williams, consul, Havre .....	1,495.26	
F. F. Dufais, consul, Havre .....	13.50	
W. P. Smith, commercial agent, Huddersfield .....	2,999.97	
O. H. Simons, consul, Hongkong .....	6,550.61	
R. E. Withers, jr., consul, Hongkong .....	775.58	
H. W. Severance, consul-general, Honolulu .....	4,093.00	
W. T. Rice, consul, Horgen .....	642.59	
L. T. Adams, consul, Horgen .....	1,098.50	
N. Gillman, consul, Jerusalem .....	60.50	
G. H. Seidmore, vice-consul-general, Kanagawa .....	239.13	
F. Cass, consul, Kanagawa .....	235.50	
C. R. Greathouse, consul-general, Kanagawa .....	7,675.43	
E. Johnson, consul, Kehl .....	3,614.78	
W. R. Estes, consul, Kingston, Jamaica .....	2,122.50	
W. P. Forwood, consul, Kingston, Jamaica .....	129.12	
M. H. Twitchell, consul, Kingston, Ont .....	1,523.50	
H. A. Dinsmore, consul, Korea .....	3.50	
W. S. Bird, consul, La Guayra .....	491.50	
P. G. Osterhaus, consul, Lyons .....	52.85	
E. B. Fairfield, consul, Lyons .....	5,656.17	
Morton, Rose & Co., London, Eng .....	272,011.94	
J. C. New, consul, London, Eng .....	14,368.35	
Z. Leonard, consul, London, Ont .....	1,421.50	
W. Bruce, consul, Leith .....	1,967.50	
W. T. Rice, consul, Leghorn .....	2,343.82	
V. A. Sartori, consul, Leghorn .....	467.69	
T. H. Sherman, consul, Liverpool .....	11,835.33	
C. T. Russell, consul, Liverpool .....	2,354.86	
H. W. Diederich, consul, Leipsic .....	3,889.52	
S. R. Millar, consul, Leipsic .....	156.18	
J. E. Montgomery, consul, Leipsic .....	54.07	
F. Nachod, consul, Leipsic .....	164.00	
F. H. Wigfall, consul, Leeds .....	1,178.56	
J. R. Danforth, consul, Liege (see Verviers and Liege) .....	1,250.00	
A. A. St. John, consul, Levuka .....	5.50	
E. E. Smith, consul, Liberia .....	5.00	
B. Y. Payne, consul, Liberia .....	2.50	
R. Knauss, vice-consul-general, Mayence .....	47.55	
J. H. Smith, consular agent, Mayence .....	2,205.57	
C. B. Trail, consul, Marseilles .....	4,356.07	
A. R. Webb, consul, Manila .....	643.00	
J. S. Voight, consul, Manila .....	2.50	
J. C. Monaghan, consul, Mannheim .....	224.81	
J. F. Winter, consul, Mannheim .....	2,616.27	
Carried forward .....	574,690.03	369,237,990.08

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From consular fees—Continued.*

Brought forward.....	\$574,690.03	\$369,237,990.08
J. Worthington, consul, Malta.....	52.25	
T. M. Newson, consul, Malaga.....	208.00	
H. C. Marston, consul, Malaga.....	1,165.00	
E. H. Plumacher, consul, Maracaibo.....	3,947.26	
W. A. Garesche, consul, Martinique.....	112.50	
A. B. Keevil, consul, Martinique.....	176.75	
W. F. Grinnell, consul, Manchester.....	5,314.59	
F. H. Pierce, consul, Matanzas.....	705.00	
H. Heidegger, consul, Matanzas.....	130.00	
J. F. Falls, consul, Matamoros.....	390.00	
F. D. Hill, consul, Montevideo.....	756.00	
W. M. Edgar, vice-consul-general, Mexico City.....	87.50	
R. Guenther, consul-general, Mexico City.....	113.50	
W. S. Jones, consul, Messina.....	1,935.82	
E. H. Thompson, consul, Merida.....	425.00	
J. P. Lesesne, consul-general, Melbourne.....	845.50	
J. K. Smith, vice-consul-general, Melbourne.....	205.50	
G. H. Wallace, consul-general, Melbourne.....	1,076.00	
G. W. Pepper, consul, Milan.....	2,023.88	
W. A. Scofield, commercial agent, Morrisburg.....	100.50	
E. W. Mealey, consul, Munich.....	1,026.36	
F. W. Catlin, consul, Munich.....	1,868.50	
C. L. Knapp, consul-general, Montreal.....	5,003.75	
H. D. Bennett, consul, Nantes.....	525.00	
H. A. Schackelford, consul, Nantes.....	47.50	
J. M. Birch, consul, Nagasaki.....	130.56	
W. H. Abercrombie, consul, Nagasaki.....	104.25	
E. Camphausen, consul, Naples.....	650.11	
J. S. Twells, consul, Naples.....	1,534.18	
T. J. McLain, jr., consul, Nassau.....	914.00	
J. J. Bandinell, consul, New Chwang.....	1.00	
H. C. Pugh, consul, Newcastle.....	986.46	
W. H. Bradley, consul, Nice.....	102.50	
T. F. Pettus, consul, Ningpo.....	4.50	
J. Fowler, consul, Ningpo.....	9.00	
D. H. Smith, consul, Nogales.....	2,427.36	
J. L. McKim, consul, Nottingham.....	3,041.41	
G. T. Williams, consul, Nottingham.....	551.29	
W. J. Black, consul, Nuremberg.....	3,505.61	
S. Dunkelsbühler, consul, Nuremberg.....	959.49	
W. P. Sutton, consul, Nuevo Laredo.....	486.25	
E. J. Smithers, consul, Osaka and Hiogo.....	3,158.50	
T. E. Heenan, consul, Odessa.....	9.50	
R. G. Lay, consul-general, Ottawa.....	7,329.87	
T. W. Hotchkiss, consul, Ottawa.....	326.76	
B. Mackey, consul, Paso del Norte.....	207.59	
A. J. Sampson, consul, Paso del Norte.....	4,112.02	
J. L. Rathbone, consul-general, Paris.....	6,401.01	
G. Walker, late consul-general, Paris.....	800.00	
A. E. King, consul-general, Paris.....	7,574.45	
R. T. Clayton, consul, Para.....	1,604.50	
J. O. Kerbey, consul, Para.....	37.15	
P. Carrol, consul, Palermo.....	3,368.45	
T. Anderson, consul, Panama.....	617.00	
H. C. Borstel, consul, Pernambuco.....	444.00	
E. Stevens, consul, Pernambuco.....	432.00	
E. O. Fechet, consul, Piedras Negras.....	1,455.41	
E. E. Bramlette, consul, Plauen.....	193.03	
T. W. Peters, consul, Plauen.....	92.17	
G. C. Tanner, consul, Pictou.....	259.00	
T. T. Prentiss, consul, Port Louis.....	24.50	
L. M. Shaffer, consul, Port Hope.....	1,684.25	
J. S. Farrar, consul, Port Sarnia.....	319.00	
S. D. Pace, consul, Port Sarnia.....	430.00	
F. A. Husher, consul, Port Stanley and St. Thomas.....	1,550.25	
Fred. Douglass, minister, Port au Prince.....	829.76	
G. B. Loring, minister, Portugal.....	230.50	
W. G. Riley, consul, Puerto Cabello.....	625.00	
C. DeBlanc, consul, Puerto Cabello.....	799.50	
W. C. Hall, consul, Prescott.....	1,037.76	
E. Kubinsky, consul, Prague.....	1,389.22	
W. A. Rublee, consul, Prague.....	2,940.01	
F. M. Ryder, consul, Quebec.....	511.00	
L. G. Bennington, consul, Rio Grande do Sul.....	243.00	
C. Negley, consul, Rio Grande do Sul.....	168.50	
W. C. Burchard, consul, Ruatan and Truxillo.....	127.50	
H. Ellis, consul, Rotterdam.....	1,785.10	
J. Visser, consul, Rotterdam.....	340.28	
W. E. Gardner, consul, Rotterdam.....	3,639.48	
S. H. Keedy, consul, Rheims.....	2,312.25	
H. Lee, vice-consul, Rheims.....	389.09	

Carried forward.....

678,218.02 369,237,990.08

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From consular fees—Continued.*

Brought forward.....	\$678,218.02	\$369,237,990.08
A. Angier, consul, Rheims.....	2,177.92	
A. O. Boura, consul-general, Rome.....	394.50	
J. B. Hawes, consul, Reichenberg.....	1,085.63	
O. H. Dockery, consul, Rio de Janeiro.....	6,352.00	
J. A. Read, vice-consul, San Domingo.....	458.50	
J. S. Durham, consul, San Domingo.....	223.00	
W. A. Brown, consul, San Juan del Norte.....	990.00	
L. R. Stewart, consul, San Juan, P. R.....	82.50	
E. Conroy, consul, San Juan, P. R.....	70.00	
A. Crossa, consul, San Juan, P. R.....	155.00	
H. Broad, vice-consul, Santos.....	418.60	
D. M. Mullen, commercial agent, Sagua la Grande.....	345.00	
A. Pelletier, vice-commercial agent, Sagua la Grande.....	50.00	
O. E. Reiner, consul, Santiago de Cuba.....	720.00	
H. Pease, consul, Santiago de Cuba.....	27.50	
M. D. Sampson, consul, St. Johns, N. B.....	6,847.28	
H. C. Fisk, consul, St. Johns, P. Q.....	1,635.50	
J. B. Coffin, consul, St. Helena.....	8.50	
J. M. Crawford, consul-general, St. Petersburg.....	451.50	
W. H. Robertson, consul, St. Galle.....	8,390.42	
E. Bannister, vice-consul, St. Paul de Loando.....	9.00	
E. C. Goodnow, consul, St. Stephen.....	595.00	
H. E. Purington, vice-consul, St. Stephen.....	57.00	
T. E. Moore, consul, St. Hyacinth.....	394.02	
M. A. Turner, consul, St. Thomas.....	213.50	
S. B. Horne, consul, St. Thomas.....	229.50	
F. B. Loomis, commercial agent, St. Etienne.....	2,158.53	
O. Maluros, consul, St. Etienne.....	504.57	
J. A. Leonard, consul-general, Shanghai.....	6,129.98	
J. A. Wood, consul, Sherbrooke.....	3,537.65	
A. Fay, consul, Stettin.....	427.71	
J. C. Kellogg, consul, Stettin.....	774.28	
J. P. Bradley, consul, Southampton.....	52.00	
G. W. Griffin, consul, Sydney.....	1,450.00	
L. Gottschalk, consul, Stuttgart.....	3,139.00	
J. Lyall, consul, Singapore.....	2,560.85	
S. C. Halsey, consul, Sonneberg.....	1,682.12	
A. Florschultz, vice-consul, Sonneberg.....	488.70	
B. Folsom, consul, Sheffield.....	2,991.08	
W. J. Halloway, consul, Stratford.....	804.00	
R. W. Dunlap, consul, Stratford.....	661.00	
J. D. Washburn, minister and consul-general, Switzerland.....	797.50	
W. C. Emmet, consul, Smyrna.....	1,835.23	
J. T. Child, consul, Siam.....	115.85	
C. May, consul, Sierra Leone.....	66.00	
B. Bowser, consul, Sierra Leone.....	15.00	
J. F. Van Ingen, consul, Talcabuano.....	40.00	
R. Stalker, consul, Tangier.....	5.00	
F. A. Matthews, consul-general, Tangier.....	27.50	
W. R. Greathouse, consul, Tampico.....	559.71	
J. P. Campbell, consul, Tamatave.....	72.50	
J. J. Young, consul, Tahiti.....	144.62	
J. Schoenhof, consul, Tunstall.....	2,046.71	
J. H. Copestake, consul, Tunstall.....	956.53	
W. Burgess, consul, Tunstall.....	2,599.25	
St. L. A. Touhay, vice-consul, Turin.....	165.52	
J. L. Hance, consul, Turks Island.....	270.50	
J. F. Hartigan, consul, Trieste.....	1,840.34	
C. R. Pope, consul, Toronto.....	3,696.05	
C. A. Hershfelder, consul, Toronto.....	69.55	
J. M. Wilson, consul, Three Rivers.....	105.13	
N. Smith, consul, Three Rivers.....	1,787.25	
W. Bowman, consul, Tien Tsin.....	708.00	
E. J. Smitbers, consul, Tien Tsin.....	1,356.50	
W. B. McCreery, consul, Valparaiso.....	102.00	
J. W. Romeyn, consul, Valparaiso.....	171.50	
W. S. Preston, consul, Verviers and Liege (see Liege).....	950.03	
J. R. Danforth, consul, Verviers and Liege.....	1,318.66	
J. Goldschmidt, consul-general, Vienna.....	6,756.13	
E. Jussen, consul, Vienna.....	358.70	
O. Maas, consul, Vienna.....	204.79	
J. D. Hoff, consul, Vera Cruz.....	4,017.14	
H. A. Johnson, consul, Venice.....	408.46	
F. R. Grist, consul, Venice.....	170.33	
R. J. Stevens, consul, Victoria.....	1,131.97	
E. Marvin, consul, Victoria.....	52.50	
L. W. Myers, consul, Victoria.....	796.32	
R. W. Soule, consul, Wanbaughene.....	34.07	
I. G. Worden, consul, Wallaceburg.....	1,437.72	
E. Young, consul, Windsor.....	461.50	
J. Devlin, consul, Windsor.....	1,152.25	

Carried forward.....

776,774.77 369,237,990.08

FI 91—44

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From consular fees—Continued.*

Brought forward.....	\$776,774.77	\$369,237.990.08
C. R. Joslyn, consul, Windsor.....	933.50	
J. W. Taylor, Winnepeg.....	846.00	
W. T. Townsend, consul, Woodstock.....	55.00	
D. F. Currie, consul, Yarmouth.....	936.00	
S. A. Pratt, consul, Zanzibar.....	254.00	
E. D. Ropes, jr., consul, Zanzibar.....	107.00	
G. L. Catlin, consul, Zurich.....	2,713.18	
		782,619.45

*From registers and receivers' fees.*

Commissioner of the General Land Office.....	53.48	
C. Hendley, receiver, Huntsville, Ala.....	19,970.58	
N. H. Alexander, receiver, Montgomery, Ala.....	18,424.77	
H. E. Haydon, ex-officio receiver, Sitka, Alaska.....	70.00	
N. R. Peckinpaugh, ex-officio receiver, Sitka, Alaska.....	129.00	
T. J. Butler, receiver, Prescott, Ariz.....	2,299.58	
C. R. Drake, receiver, Tucson, Ariz.....	4,739.62	
A. A. Tufts, receiver, Camden, Ark.....	8,475.62	
T. D. Bumgarner, receiver, Dardanelle, Ark.....	5,286.34	
F. S. Baker, receiver, Harrison, Ark.....	14,605.70	
M. W. Gibbs, receiver, Little Rock, Ark.....	7,583.35	
A. J. Wiley, receiver, Humboldt, Cal.....	2,717.95	
A. W. Eibeshutz, receiver, Independence, Cal.....	364.59	
J. W. Clark, receiver, Independence, Cal.....	963.69	
I. H. Polk, receiver, Los Angeles, Cal.....	9,592.38	
G. W. Bryant, receiver, Los Angeles, Cal.....	6,694.90	
J. H. Craddock, receiver, Marysville, Cal.....	4,700.36	
J. V. Scott, receiver, Redding, Cal.....	12,292.65	
J. F. Linthicum, receiver, Sacramento, Cal.....	7,298.78	
J. W. Leigh, receiver, San Francisco, Cal.....	315.00	
T. B. Shannon, receiver, San Francisco, Cal.....	20,161.83	
O. Perrin, receiver, Stockton, Cal.....	6,743.68	
A. Wood, receiver, Susanville, Cal.....	688.15	
W. F. Hall, receiver, Susanville, Cal.....	2,475.61	
R. L. Freeman, receiver, Visalia, Cal.....	15,536.49	
G. C. Reed, receiver, Akron, Colo.....	4,127.87	
S. V. Newell, receiver, Central City, Colo.....	4,031.01	
F. F. Anderson, receiver, Del Norte, Colo.....	5,322.89	
C. E. Hager, receiver, Denver, Colo.....	13,513.76	
D. L. Sheets, receiver, Durango, Colo.....	3,595.11	
J. S. Swan, receiver, Glenwood Springs, Colo.....	408.91	
C. C. Parks, receiver, Glenwood Springs, Colo.....	4,255.48	
H. F. Lake, receiver, Gunnison, Colo.....	1,893.05	
L. E. Foote, receiver, Hugo, Colo.....	2,172.85	
C. C. Goodale, receiver, Lamar, Colo.....	4,342.06	
T. W. Burchinell, receiver, Leadville, Colo.....	2,759.83	
H. C. Fink, receiver, Montrose, Colo.....	3,104.59	
J. J. Lambert, receiver, Pueblo, Colo.....	11,312.12	
N. H. Meldrum, receiver, Sterling, Colo.....	4,201.94	
V. J. Shipman, receiver, Gainesville, Fla.....	16,042.56	
W. H. Danilson, receiver, Blackfoot, Idaho.....	6,923.94	
J. Perrault, receiver, Boise City, Idaho.....	6,505.68	
W. J. McClure, receiver, Cœur d'Alene, Idaho.....	216.78	
J. R. Sanborn, receiver, Cœur d'Alene, Idaho.....	765.70	
C. O. Stockslager, receiver, Hailey, Idaho.....	1,131.45	
T. A. Starrh, receiver, Hailey, Idaho.....	860.80	
C. M. Force, receiver, Lewiston, Idaho.....	2,607.37	
R. J. Monroe, receiver, Lewiston, Idaho.....	1,889.79	
F. Babcock, receiver, Des Moines, Iowa.....	2,709.19	
J. Taylor, receiver, Garden City, Kans.....	13,148.10	
A. J. Harris, receiver, Kirwin, Kans.....	2,605.98	
W. H. Caldwell, receiver, Kirwin, Kans.....	2,360.57	
E. H. Chapman, receiver, Larned, Kans.....	5,987.71	
J. B. McGonigal, receiver, Oberlin, Kans.....	14,072.28	
C. W. Banks, receiver, Salina, Kans.....	3,856.15	
J. L. Knight, receiver, Topeka, Kans.....	452.53	
J. Schlyer, receiver, Wa Keeney, Kans.....	13,930.29	
H. P. Wilson, receiver, Wa Keeney, Kans.....	3,128.45	
A. E. Lemee, receiver, Nachitoches, La.....	6,826.97	
A. S. Jackson, receiver, New Orleans, La.....	11,954.55	
E. N. Fitch, receiver, Grayling, Mich.....	1,107.34	
S. P. Youngs, receiver, Grayling, Mich.....	333.90	
M. H. Maynard, receiver, Marquette, Mich.....	1,270.88	
T. D. Meads, receiver, Marquette, Mich.....	7,040.98	
L. K. Aaker, receiver, Crookston, Minn.....	12,424.88	
S. L. Frazer, receiver, Duluth, Minn.....	9,412.31	
E. P. Freeman, receiver, Marshall, Minn.....	6,242.42	
W. Westerman, receiver, St. Cloud, Minn.....	8,981.75	
J. Walfrid, receiver, Taylor Falls, Minn.....	2,094.85	
Carried forward.....	405,211.67	370,020,609.53

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From registers and receivers' fees—Continued.*

Brought forward.....	\$405,211.67	\$370,020,609.53
G. C. McKee, receiver, Jackson, Miss.....	12,901.70	
Mrs. Anita H. McKee, receiver, Jackson, Miss.....	15,121.80	
W. A. Smiley, receiver, Boonville, Mo.....	4,833.77	
W. B. Newman, receiver, Ironton, Mo.....	6,547.31	
H. R. Williams, receiver, Springfield, Mo.....	15,339.14	
J. T. Carlin, receiver, Bozeman, Mont.....	7,635.00	
G. M. Bourquin, receiver, Helena, Mont.....	13,808.33	
G. W. Cook, receiver, Lewiston, Mont.....	2,850.05	
A. Hall, receiver, Miles City, Mont.....	390.37	
A. T. Campbell, receiver, Miles City, Mont.....	3,111.04	
J. B. Catlin, receiver, Missoula, Mont.....	1,355.15	
J. H. Danskin, receiver, Alliance, Nebr.....	6,638.88	
J. Whitehead, receiver, Broken Bow, Nebr.....	4,342.00	
J. E. Kelly, receiver, Bloomington, Nebr.....	2,490.93	
T. F. Powers, receiver, Chadron, Nebr.....	7,878.44	
A. H. Baker, receiver, Grand Island, Nebr.....	644.45	
D. C. Hall, receiver, Grand Island, Nebr.....	4,235.13	
E. T. Hudson, receiver, Lincoln, Nebr.....	239.62	
J. Teeter, receiver, Lincoln, Nebr.....	314.34	
J. Steinmetz, receiver, McCook, Nebr.....	321.42	
D. E. Bomgardner, receiver, McCook, Nebr.....	8,668.20	
A. Lundvall, receiver, Neligh, Nebr.....	3,345.27	
A. L. Towle, receiver, O'Neill, Nebr.....	5,571.24	
A. S. Baldwin, receiver, North Platte, Nebr.....	17,633.27	
M. M. Neeves, receiver, Sidney, Nebr.....	9,229.85	
E. M. Love, receiver, Valentine, Nebr.....	7,780.23	
G. C. Thaxter, receiver, Carson, Nev.....	552.13	
W. E. Griffin, receiver, Eureka, Nev.....	1,016.47	
H. C. Pickles, receiver, Folsom, N. Mex.....	2,590.58	
J. J. Dolan, late receiver, Las Cruces, N. Mex.....	179.00	
Q. Vance, receiver, Las Cruces, N. Mex.....	3,566.12	
F. Lesnet, receiver, Roswell, N. Mex.....	3,217.23	
W. M. Berger, receiver, Santa Fé, New Mex.....	6,779.91	
D. W. Hutchinson, receiver, Bismarck, N. Dak.....	2,828.34	
A. Fisher, receiver, Bismarck, N. Dak.....	7,731.87	
S. S. Smith, receiver, Devils Lake, N. Dak.....	1,927.85	
J. A. Percival, receiver, Devils Lake, N. Dak.....	4,149.58	
N. Davis, receiver, Fargo, N. Dak.....	15,902.01	
J. I. Stokes, receiver, Grand Forks, N. Dak.....	7,927.73	
W. T. Walker, receiver, Beaver, Okla.....	3,278.00	
C. M. Barnes, receiver, Guthrie, Okla.....	11,080.04	
J. V. Admire, receiver, Kingfisher, Okla.....	7,653.27	
J. C. Delaney, receiver, Oklahoma City, Okla.....	9,619.80	
H. Kelley, receiver, Burns, Oregon.....	4,145.56	
A. C. McClelland, receiver, La Grande, Oregon.....	13,773.57	
C. U. Snider, receiver, Lake View, Oregon.....	4,354.30	
B. F. Burch, receiver, Oregon City, Oregon.....	17,657.19	
A. M. Crawford, receiver, Roseburg, Oregon.....	14,714.82	
T. S. Lang, receiver, The Dalles, Oregon.....	10,965.15	
C. J. MacLeod, receiver, Aberdeen, S. Dak.....	7,686.08	
W. T. La Follette, receiver, Chamberlain, S. Dak.....	4,099.56	
O. W. Bair, receiver, Huron, S. Dak.....	10,093.02	
R. W. Wheelock, receiver, Mitchell, S. Dak.....	8,126.36	
E. W. Eakin, receiver, Pierre, S. Dak.....	1,519.14	
G. V. Ayres, receiver, Rapid City, S. Dak.....	10,194.23	
R. E. Carpenter, receiver, Watertown, S. Dak.....	11,463.23	
B. S. Williams, receiver, Yankton, S. Dak.....	4,733.89	
H. Sherman, jr., receiver, Salt Lake City, Utah.....	12,384.67	
T. M. Vance, receiver, North Yakima, Wash.....	6,262.09	
J. R. Welty, receiver, Olympia, Wash.....	10,802.26	
J. R. Hayden, receiver, Seattle, Wash.....	2,853.82	
C. M. Ogden, receiver, Seattle, Wash.....	19,786.03	
J. H. Hughes, receiver, Spokane Falls, Wash.....	27,016.26	
S. Swetland, receiver, Vancouver, Wash.....	19,934.05	
R. M. McCalley, receiver, Walla Walla, Wash.....	4,743.82	
J. C. Painter, receiver, Walla Walla, Wash.....	2,638.49	
F. M. Dallam, receiver, Waterville, Wash.....	6,066.43	
R. C. Heydlauff, receiver, Ashland, Wis.....	8,235.44	
F. R. Farr, receiver, Eau Claire, Wis.....	4,188.17	
F. O'Malley, receiver, Menasha, Wis.....	116.57	
C. F. Augustin, receiver, Menasha, Wis.....	692.42	
E. B. Sanders, receiver, Wausau, Wis.....	4,641.79	
R. H. Johnson, receiver, Wausau, Wis.....	3,219.55	
J. J. Orr, receiver, Buffalo, Wyo.....	1,723.02	
A. C. Coble, receiver, Buffalo, Wyo.....	1,217.50	
LeRoy Grant, receiver, Cheyenne, Wyo.....	6,639.94	
M. C. Barrow, receiver, Douglas, Wyo.....	1,813.04	
F. M. Foote, receiver, Evanston, Wyo.....	2,067.44	
H. G. Nickerson, receiver, Lander, Wyo.....	417.83	
A. P. Hanson, receiver, Sundance, Wyo.....	1,880.12	

931,906.58

Carried forward.....

370,952,516.11

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward.....	\$370,952,516.11
<i>From labor, drayage, and storage, 1891—customs.</i>	
D. B. Booth, collector, Mobile, Ala.....	\$24.75
T. G. Phelps, collector, San Francisco, Cal.....	1,140.88
G. B. Edmonds, collector, Fairfield, Conn.....	126.68
C. C. Hubbard, collector, Hartford, Conn.....	133.60
E. B. Bailey, collector, Hartford, Conn.....	334.40
W. H. Saxton, collector, New London, Conn.....	64.95
H. M. Barlow, collector, Delaware, Del.....	25.10
C. Dodge, collector, Georgetown, D. C.....	154.81
S. A. Johnson, collector, Georgetown, D. C.....	184.02
T. F. Johnson, collector, Savannah, Ga.....	125.00
P. M. Hildebrand, surveyor, Indianapolis, Ind.....	210.30
G. Fengler, surveyor, Dubuque, Iowa.....	8.25
D. R. Collier, surveyor, Louisville, Ky.....	318.90
H. C. Warmoth, collector, New Orleans, La.....	345.44
J. D. Hopkins, collector, Frenchman Bay, Me.....	.04
S. J. Anderson, collector, Portland and Falmouth, Me.....	1,270.12
F. N. Dow, collector, Portland and Falmouth, Me.....	1,936.14
W. M. Marine, collector, Baltimore, Md.....	2,540.11
A. W. Beard, collector, Boston, Mass.....	10,480.82
G. P. Bray, collector, Salem and Beverly, Mass.....	14.40
G. H. Hopkins, collector, Detroit, Mich.....	1,600.33
C. Y. Osburn, collector, Superior, Mich.....	.80
C. F. Johnson, collector, Duluth, Minn.....	1.50
G. W. Marchant, deputy collector, Minneapolis, Minn.....	4.45
C. G. Edwards, collector, Minnesota, Minn.....	136.40
R. Griffin, surveyor, Kansas City, Mo.....	189.50
J. Limbird, surveyor, St. Joseph, Mo.....	15.05
J. O. Churchill, surveyor, St. Louis, Mo.....	1,927.43
J. M. Bailey, surveyor, Albany, N. Y.....	124.68
W. J. Morgan, collector, Buffalo Creek, N. Y.....	208.00
J. B. Erhardt, collector, New York, N. Y.....	30,794.07
G. M. Gleason, collector, Oswegatchie, N. Y.....	27.75
H. H. Lyman, collector, Oswego, N. Y.....	1,475.30
J. E. Taylor, collector, Wilmington, N. C.....	400.48
A. Smith, jr., surveyor, Cincinnati, Ohio.....	1,461.13
M. B. Gary, collector, Cuyahoga, Ohio.....	458.45
W. H. McLyman, collector, Miami, Ohio.....	189.63
T. V. Cooper, collector, Philadelphia, Pa.....	5,488.54
J. F. Dravo, surveyor, Pittsburg, Pa.....	348.10
G. P. Pomroy, collector, Providence, R. I.....	333.49
T. B. Johnston, collector, Charleston, S. C.....	633.23
T. F. Tobin, surveyor, Memphis, Tenn.....	268.35
R. B. Reutfro, collector, Brazos de Santiago, Tex.....	556.64
C. G. Brewster, collector, Corpus Christi, Tex.....	1,086.00
N. W. Cuney, collector, Galveston, Tex.....	1,578.30
	68,746.21

*From labor, drayage, and storage, 1890.*

G. P. Bray, collector, Salem and Beverly, Mass.....	14.40
C. G. Edwards, collector, Minnesota, Minn.....	35.95
J. B. Erhardt, collector, New York, N. Y.....	91.77
M. B. Gary, collector, Cuyahoga, Ohio.....	15.60
C. G. Brewster, collector, Corpus Christi, Tex.....	145.80
N. W. Cuney, collector, Galveston, Tex.....	134.40

437.92

*From services of United States officers, 1891.*

D. B. Booth, collector, Mobile, Ala.....	36.00
G. Christ, collector, Arizona.....	359.26
J. R. Berry, collector, San Diego, Cal.....	444.00
T. G. Phelps, collector, San Francisco, Cal.....	17,955.98
G. Hinds, collector, Wilmington, Cal.....	72.00
J. T. Stow, collector, Wilmington, Cal.....	9.00
P. H. Downing, collector, Wilmington, Cal.....	18.00
H. Z. Osborne, collector, Wilmington, Cal.....	6.00
G. B. Edmunds, collector, Fairfield, Conn.....	12.00
A. H. Kellam, collector, New Haven, Conn.....	180.57
W. H. Saxton, collector, New London, Conn.....	630.30
H. M. Barlow, collector, Delaware.....	11.00
C. Dodge, collector, Georgetown, D. C.....	98.75
S. A. Johnson, collector, Georgetown, D. C.....	116.00
W. B. Sheppard, collector, Apalachicola, Fla.....	10.00
J. F. Horr, collector, Key West, Fla.....	4,815.88
J. R. Mizell, collector, Pensacola, Fla.....	93.00
E. R. Gunby, collector, Tampa, Fla.....	960.00
T. F. Johnson, collector, Savannah, Ga.....	573.06
J. M. Clark, collector, Chicago, Ill.....	5,369.01

Carried forward.....

31,169.81 371,021,700.24

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From services of United States officers, 1891—Continued.*

Brought forward.....	\$31,169.81	\$371,021,700.24
D. R. Collier, collector, Louisville, Ky.....	1,296.00	
H. C. Warmoth, collector, New Orleans, La.....	3,361.27	
C. W. Roberts, collector, Bangor, Me.....	9.52	
J. W. Palmer, collector, Bangor, Me.....	33.44	
J. D. Hopkins, collector, Frenchman Bay, Me.....	120.00	
G. A. Curran, collector, Passamaquoddy, Me.....	171.84	
S. J. Anderson, collector, Portland, Me.....	14.43	
F. N. Dow, collector, Portland, Me.....	2,024.16	
G. B. Lawyer, collector, Wiscasset, Me.....	66.21	
W. M. Marine, collector, Baltimore, Md.....	23,073.55	
F. B. Goss, collector, Barnstable, Mass.....	300.00	
A. W. Beard, collector, Boston, Mass.....	32,622.46	
D. S. Presson, collector, Gloucester, Mass.....	86.77	
W. A. Pew, collector, Gloucester, Mass.....	1,213.63	
F. E. Pedrick, collector, Marblehead, Mass.....	30.00	
G. P. Bray, collector, Salem and Beverly, Mass.....	19.50	
H. L. Hines, surveyor, Springfield, Mass.....	24.00	
G. H. Hopkins, collector, Detroit, Mich.....	1,254.70	
H. Geer, collector, Huron, Mich.....	4,086.90	
C. Y. Osburn, collector, Superior, Mich.....	19.74	
C. F. Johnson, collector, Duluth, Minn.....	106.45	
C. G. Edwards, collector, Minnesota, Minn.....	4,282.98	
R. Guffin, surveyor, Kansas City, Mo.....	1,122.70	
J. O. Churchill, surveyor, St. Louis, Mo.....	285.00	
W. T. Hopper, collector, Perth Amboy, N. J.....	550.00	
W. J. Morgan, collector, Buffalo Creek, N. Y.....	2,925.01	
H. Hebing, collector, Genesee, N. Y.....	667.00	
J. B. Erhardt, collector, New York, N. Y.....	130,560.50	
J. Low, collector, Niagara, N. Y.....	5,450.00	
G. M. Gleason, collector, Oswegatchie, N. Y.....	3,231.04	
J. E. Taylor, acting collector, Wilmington, N. C.....	196.00	
N. E. Nelson, collector, North and South Dakota.....	156.66	
A. Smith, jr., surveyor, Cincinnati, Ohio.....	472.87	
M. B. Gary, collector, Cuyahoga, Ohio.....	25.35	
J. M. Glazier, collector, Erie, Pa.....	42.00	
T. V. Cooper, collector, Philadelphia, Pa.....	21,229.79	
G. P. Pomroy, collector, Providence, R. I.....	786.00	
T. B. Johnston, collector, Charleston, S. C.....	143.00	
R. B. Rentfro, collector, Brazos de Santiago, Tex.....	48.00	
C. G. Brewster, collector, Corpus Christi, Tex.....	572.25	
N. W. Cuney, collector, Galveston, Tex.....	348.66	
F. P. Clark, collector, Paso del Norte, Tex.....	1,101.10	
F. A. Vaughan, collector, Saluria, Tex.....	414.75	
G. G. Benedict, collector, Vermont, Vt.....	6,689.50	
H. de B. Clay, collector, Newport News, Va.....	666.00	
R. G. Banks, collector, Norfolk and Portsmouth, Va.....	15.00	
C. M. Bradshaw, collector, Puget Sound, Wash.....	4,576.66	
		287,662.20

*From services of United States officers, 1890.*

J. R. Berry, collector, San Diego, Cal.....	14.00	
J. F. Horr, collector, Key West, Fla.....	353.90	
J. M. Clark, collector, Chicago, Ill.....	248.90	
C. W. Roberts, collector, Bangor, Mo.....	14.64	
J. D. Hopkins, collector, Frenchman Bay, Me.....	10.00	
F. B. Goss, collector, Barnstable, Mass.....	97.12	
D. S. Presson, collector, Gloucester, Mass.....	253.84	
G. H. Hopkins, collector, Detroit, Mich.....	25.00	
H. Geer, collector, Huron, Mich.....	469.10	
C. G. Edwards, collector, Minnesota, Minn.....	303.40	
R. Guffin, surveyor, Kansas City, Mo.....	14.67	
J. O. Churchill, surveyor, St. Louis, Mo.....	138.00	
W. T. Hopper, collector, Perth Amboy, N. J.....	50.00	
W. J. Morgan, collector, Buffalo Creek, N. Y.....	217.79	
H. Hebing, collector, Genesee, N. Y.....	54.70	
J. B. Erhardt, collector, New York, N. Y.....	380.00	
C. G. Brewster, collector, Corpus Christi, Tex.....	130.00	
N. W. Cuney, collector, Galveston, Tex.....	95.00	
F. P. Clark, collector, Paso del Norte, Tex.....	98.90	
F. A. Vaughn, collector, Saluria, Tex.....	115.00	
G. G. Benedict, collector, Vermont, Vt.....	600.50	
H. de B. Clay, collector, Newport News, Va.....	54.00	
C. M. Bradshaw, Puget Sound, Washington.....	135.50	
		3,873.96

*From weighing fees, 1891.*

D. B. Booth, collector, Mobile, Ala.....	2.50	
J. R. Berry, collector, San Diego, Cal.....	2.53	
T. G. Phelps, collector, San Francisco, Cal.....	6,004.29	
H. M. Barlow, collector, Delaware, Del.....	331.58	

Carried forward.....	6,340.90	371,313,236.40
----------------------	----------	----------------

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From weighing fees, 1891.*

Brought forward.....	\$6,340.90	\$371,313,236.40
J. M. Clark, collector, Chicago, Ill.....	6.00	
H. C. Warmoth, collector, New Orleans, La.....	876.19	
W. M. Marine, collector, Baltimore, Md.....	623.82	
A. W. Beard, collector, Boston, Mass.....	4,735.31	
W. A. Pew, collector, Gloucester, Mass.....	25.20	
G. H. Hopkins, collector, Detroit, Mich.....	24.33	
R. Hancock, Jr., collector, Pamlico, N. C.....	7.50	
J. B. Erhardt, collector, New York, N. Y.....	56,114.66	
T. V. Cooper, collector, Philadelphia, Pa.....	3,889.12	
J. P. Dravo, surveyor, Pittsburg, Pa.....	34.64	
G. P. Pomroy, collector, Providence, R. I.....	6.83	
T. B. Johnston, collector, Charleston, S. C.....	3.40	
R. B. Runtfro, collector, Brazos de Santiago, Tex.....	10.70	
C. G. Brewster, collector, Corpus Christi, Tex.....	35.00	
N. W. Cuney, collector, Galveston, Tex.....	1,987.73	
F. A. Vaughan, collector, Saluria, Tex.....	9.10	

74,530.43

*From weighing fees, 1890.*

J. B. Erhardt, collector, New York, N. Y.....	162.92
C. G. Brewster, collector, Corpus Christi, Tex.....	2.00
N. W. Cuney, collector, Galveston, Tex.....	5.50

170.42

*From customs officers' fees, 1891.*

G. Christ, collector, Nogales, Ariz.....	23.40
T. G. Phelps, collector, San Francisco, Cal.....	8,810.81
J. M. Clark, collector, Chicago, Ill.....	1,613.30
H. C. Warmoth, collector, New Orleans, La.....	7,052.81
F. N. Dow, collector, Portland, Me.....	1,874.78
S. J. Anderson, collector, Portland, Me.....	396.60
W. M. Marine, collector, Baltimore, Md.....	6,821.22
A. W. Beard, collector, Boston, Mass.....	19,017.53
J. B. Erhardt, collector, New York, N. Y.....	56,508.78
T. V. Cooper, collector, Philadelphia, Pa.....	11,053.98
F. P. Clark, collector, Paso del Norte, Tex.....	82.20

113,255.41

*From customs officers' fees, 1890.*

S. J. Anderson, collector, Portland, Me.....	20
J. B. Erhardt, collector, New York, N. Y.....	1,521.58
F. P. Clark, collector, Paso del Norte, Tex.....	101.20

1,622.98

*From mileage of examiners, 1891.*

A. W. Beard, collector, Boston, Mass.....	1,252.75
J. B. Erhardt, collector, New York, N. Y.....	3,442.88
T. V. Cooper, collector, Philadelphia, Pa.....	42.20

4,737.83

*From mileage of examiners, 1890.*

J. B. Erhardt, collector, New York, N. Y.....	20.40
---	-------

*From fines, penalties, and forfeitures—Customs, 1891.*

M. Pracht, collector, Alaska.....	614.93
D. B. Booth, collector, Mobile, Ala.....	11.42
G. Christ, collector, Nogales, Ariz.....	657.33
J. R. Berry, collector, San Diego, Cal.....	164.71
T. G. Phelps, collector, San Francisco, Cal.....	33,331.20
H. G. Hedron, surveyor, Denver, Colo.....	111.49
G. B. Edmonds, collector, Fairfield, Conn.....	110.70
C. C. Hubbard, collector, Hartford, Conn.....	7.00
E. B. Bailey, collector, Hartford, Conn.....	23.45
A. H. Kellam, collector, New Haven, Conn.....	36.17
W. H. Saxton, collector, New London, Conn.....	20.00
H. M. Barlow, collector, Delaware.....	8.36
C. Dodge, collector, Georgetown, D. C.....	43.65
S. A. Johnson, collector, Georgetown, D. C.....	75.76
W. A. Mahaney, collector, Ferdinandina, Fla.....	20.00
J. A. Pine, collector, Ferdinandina, Fla.....	15.00
J. F. Horr, collector, Key West, Fla.....	1,918.57
S. A. Moreno, collector, Pensacola, Fla.....	2.00
J. R. Mezell, collector, Pensacola, Fla.....	30.00

Carried forward.....

37,201.74 371,507,573.87



## STATEMENTS OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From fines, penalties, and forfeitures—Customs, 1891—Continued.*

Brought forward .....	\$37,201.74	\$371,507,573.87
J. E. Lee, collector, St. Johns, Fla. ....	2.23	
J. H. Pinkerton, collector, St. Marks, Fla. ....	110.00	
E. R. Gunby, collector, Tampa, Fla. ....	2,167.73	
C. C. Wimbish, surveyor, Atlanta, Ga. ....	15.92	
J. H. Deveaux, collector, Brunswick, Ga. ....	100.00	
T. F. Johnson, collector, Savannah, Ga. ....	13.84	
J. M. Clark, collector, Chicago, Ill. ....	717.43	
A. L. Schimpff, surveyor, Peoria, Ill. ....	5.45	
J. Mahood, surveyor, Galena, Ill. ....	1.45	
J. B. Cox, surveyor, Evansville, Ind. ....	1.15	
C. E. Scoville, surveyor, Evansville, Ind. ....	193.54	
P. M. Hildebrand, surveyor, Indianapolis, Ind. ....	60.37	
J. M. Mercer, surveyor, Burlington, Iowa. ....	2.40	
C. Willner, surveyor, Burlington, Iowa. ....	11.13	
G. Fengler, surveyor, Dubuque, Iowa. ....	164.80	
D. R. Collier, surveyor, Louisville, Ky. ....	50.57	
J. W. Cobb, surveyor, Paducah, Ky. ....	1.60	
H. C. Warmouth, collector, New Orleans, La. ....	406.08	
A. A. Burleigh, collector, Aroostook, Me. ....	1,451.81	
J. W. Wakefield, collector, Bath, Me. ....	10.00	
G. B. Ferguson, collector, Belfast, Me. ....	20.00	
J. F. Lynch, collector, Machias, Me. ....	20.00	
S. D. Leavitt, collector, Passamaquoddy, Me. ....	108.00	
G. A. Curran, collector, Passamaquoddy, Me. ....	345.52	
S. J. Anderson, collector, Portland, Me. ....	76.07	
F. N. Dow, collector, Portland, Me. ....	37.70	
J. E. Moore, collector, Waldoboro, Me. ....	19.90	
W. H. Luce, collector, Waldoboro, Me. ....	20.00	
G. B. Sawyer, collector, Wiscasset, Me. ....	5.00	
W. M. Marine, collector, Baltimore, Md. ....	1,117.19	
F. B. Goss, collector, Barnstable, Mass. ....	20.37	
A. W. Beard, collector, Boston, Mass. ....	1,983.47	
D. S. Presson, collector, Gloucester, Mass. ....	10.00	
W. A. Pew, collector, Gloucester, Mass. ....	599.64	
W. Howland, collector, New Bedford, Mass. ....	29.92	
J. Taylor, collector, New Bedford, Mass. ....	300.00	
H. L. Hines, surveyor, Springfield, Mass. ....	8.73	
G. H. Hopkins, collector, Detroit, Mich. ....	590.05	
R. A. Maynard, collector, Grand Rapids, Mich. ....	3.00	
H. Geer, collector, Huron, Mich. ....	1,257.42	
G. W. McBride, collector, Michigan, Mich. ....	472.80	
C. Y. Osburn, collector, Superior, Mich. ....	116.50	
C. F. Johnson, collector, Duluth, Minn. ....	40.00	
G. W. Marchant, deputy collector, Minneapolis, Minn. ....	69.45	
C. G. Edwards, collector, Minnesota, Minn. ....	232.87	
W. G. Henderson, collector, Pearl River, Miss. ....	265.80	
R. Guffin, surveyor, Kansas City, Mo. ....	88.30	
J. Limbird, surveyor, St. Joseph, Mo. ....	4.95	
J. O. Churchill, surveyor, St. Louis, Mo. ....	218.21	
J. Sullivan, collector, Montana and Idaho. ....	192.75	
H. C. McArthur, surveyor, Lincoln, Nebr. ....	8.20	
W. H. Alexander, surveyor, Omaha, Nebr. ....	17.80	
J. E. Dodge, collector, Portsmouth, N. H. ....	64.65	
E. H. Reynolds, collector, Newark, N. J. ....	135.31	
W. T. Hopper, collector, Perth Amboy, N. J. ....	25.91	
J. M. Bailey, surveyor, Albany, N. Y. ....	81.23	
W. J. Morgan, collector, Buffalo Creek, N. Y. ....	88.00	
H. E. Morse, collector, Cape Vincent, N. Y. ....	68.25	
S. Moffitt, collector, Champlain, N. Y. ....	928.30	
J. Madigan, collector, Dunkirk, N. Y. ....	3.90	
H. Hebing, collector, Genesee, N. Y. ....	39.66	
J. B. Erhardt, collector, New York, N. Y. ....	33,680.66	
J. Low, collector, Niagara, N. Y. ....	256.09	
G. M. Gleason, collector, Oswegatchie, N. Y. ....	96.84	
H. H. Lyman, collector, Oswego, N. Y. ....	110.42	
W. E. Bond, collector, Albemarle, N. C. ....	25.00	
R. Hancock, jr., collector, Pamlico, N. C. ....	20.00	
E. J. Pennypacker, collector, Wilmington, N. C. ....	2.68	
J. E. Taylor, acting collector, Wilmington, N. C. ....	12.51	
J. C. Dancy, collector, Wilmington, N. C. ....	13.75	
A. Smith, jr., surveyor, Cincinnati, Ohio. ....	17.50	
F. E. Hayden, surveyor, Columbus, Ohio. ....	4.90	
M. B. Gary, collector, Cuyahoga, Ohio. ....	169.22	
W. H. McLyman, collector, Miami, Ohio. ....	94.16	
E. A. Taylor, collector, Oregon, Oregon. ....	429.85	
F. A. Stewart, collector, southern Oregon. ....	50.00	
H. Abraham, collector, Willamette, Oregon. ....	2,330.79	
R. P. Erhart, collector, Willamette, Oregon. ....	5,122.74	
J. M. Glazier, surveyor, Erie, Pa. ....	14.35	
T. V. Cooper, collector, Philadelphia, Pa. ....	2,309.81	
J. F. Dravo, surveyor, Pittsburg, Pa. ....	96.16	

Carried forward ..... 97,161.49 371,507,573.87

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From fines, penalties, and forfeitures—Customs, 1891—Continued.*

Brought forward.....	\$97,161.49	\$371,507,573.87
J. H. Cozzens, collector, Newport, R. I.....	61.80	
G. P. Pomroy, collector, Providence, R. I.....	29.30	
R. Smalls, collector, Beaufort, S. C.....	35.00	
T. B. Johnston, collector, Charleston, S. C.....	344.39	
E. C. Duncan, collector, Beaufort, S. C.....	5.00	
T. F. Tobin, surveyor, Memphis, Tenn.....	25.00	
R. B. Rentfro, collector, Brazos de Santiago, Tex.....	758.05	
C. G. Brewster, collector, Corpus Christi, Tex.....	689.84	
N. W. Cuney, collector, Galveston, Tex.....	232.22	
F. P. Clark, collector, Paso del Norte, Tex.....	608.78	
F. A. Vaughan, collector, Saluria, Tex.....	749.11	
G. G. Benedict, collector, Vermont, Vt.....	1,189.98	
H. deB. Clay, collector, Newport News, Va.....	61.00	
R. G. Banks, collector, Norfolk and Portsmouth, Va.....	16.53	
J. W. Fisher, collector, Richmond, Va.....	19.63	
C. M. Bradshaw, collector, Puget Sound, Wash.....	27,675.19	
J. A. Faris, surveyor, Wheeling, W. Va.....	8.38	
R. Calvert, surveyor, LaCrosse, Wis.....	37.10	
J. A. Watrous, collector, Milwaukee, Wis.....	183.55	
		129,891.34

*From fines, penalties, and forfeitures—Customs, 1890.*

T. J. Arnold, collector, San Diego, Cal.....	40.00	
J. R. Berry, collector, San Diego, Cal.....	5.60	
H. G. Heffron, surveyor, Denver, Colo.....	8.88	
J. F. Horr, collector, Key West, Fla.....	1.06	
S. A. Moreno, collector, Pensacola, Fla.....	2.00	
E. R. Gunby, collector, Tampa, Fla.....	71.00	
J. H. Deveau, collector, Brunswick, Ga.....	16.72	
J. M. Mercer, surveyor, Burlington, Iowa.....	20.00	
S. D. Leavitt, collector, Passamaquoddy, Me.....	131.15	
H. Geer, collector, Huron, Mich.....	90.20	
C. G. Edwards, collector, Minnesota, Minn.....	1.00	
R. Guthrie, surveyor, Kansas City, Mo.....	8.00	
W. H. Alexander, surveyor, Omaha, Nebr.....	2.40	
J. B. Erhardt, collector, New York, N. Y.....	143.51	
M. B. Gary, collector, Cuyahoga, Ohio.....	7.55	
E. A. Taylor, collector, Oregon, Oregon.....	60.00	
H. Abraham, collector, Willamette, Oregon.....	505.58	
E. C. Duncan, collector, Beaufort, S. C.....	5.00	
R. B. Rentfro, collector, Brazos de Santiago, Tex.....	26.45	
C. G. Brewster, collector, Corpus Christi, Tex.....	233.70	
N. W. Cuney, collector, Galveston, Tex.....	23	
F. A. Vaughan, collector, Saluria, Tex.....	134.20	
G. G. Benedict, collector, Vermont, Vt.....	45.00	
H. deB. Clay, collector, Newport News, Va.....	11.25	
C. M. Bradshaw, collector, Puget Sound, Wash.....	19.00	
		1,589.48

*From fines, penalties, and forfeitures—Customs, 1889.*

T. J. Arnold, collector, San Diego, Cal.....	60.00	
L. Cullom, acting collector, Puget Sound, Wash.....	30.00	
J. W. McCabe, collector, Puget Sound, Wash.....	200.00	
		290.00

*From fines, penalties, and forfeitures—Customs, 1888 and prior years.*

Q. A. Brooks, late collector, Puget Sound, Wash.....	2,252.45
--	----------

*From emolument fees—Customs, 1891.*

J. R. Berry, collector, San Diego, Cal.....	1,208.92
P. H. Downing, collector, Wilmington, Cal.....	52.97
W. D. Downing, acting collector, Wilmington, Cal.....	15.70
G. Hinds, collector, Wilmington, Cal.....	765.45
G. B. Edmunds, collector, Fairfield, Conn.....	13.17
C. C. Hubbard, collector, Hartford, Conn.....	1,246.95
C. Dodge, collector, Georgetown, D. C.....	37.11
S. A. Johnson, collector, Georgetown, D. C.....	2.00
S. A. Moreno, collector, Pensacola, Fla.....	714.78
J. R. Mizell, collector, Pensacola, Fla.....	654.05
E. R. Gunby, collector, Tampa, Fla.....	107.30
A. A. Burleigh, collector, Aroostook, Me.....	729.30
C. W. Roberts, collector, Bangor, Me.....	2,941.99

Carried forward.....	8,489.69	371,641,597.14
----------------------	----------	----------------

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From emolument fees—Customs, 1891—Continued.*

Brought forward.....	\$8,489.69	\$371,641,597.14
S. D. Leavitt, collector, Passamaquoddy, Me.....	515.54	
J. E. Moore, collector, Waldoboro, Me.....	138.42	
G. H. Hopkins, collector, Detroit, Mich.....	6,825.85	
H. Geer, collector, Huron, Mich.....	1,582.00	
J. O. Churchill, collector, St. Louis, Mo.....	7.40	
J. E. Dodge, collector, Portsmouth, N. H.....	21.32	
J. M. Bailey, collector, Albany, N. Y.....	21.60	
H. E. Morse, collector, Cape Vincent, N. Y.....	834.87	
S. Moffitt, collector, Champlain, N. Y.....	5,511.38	
W. J. Morgan, collector, Buffalo Creek, N. Y.....	4,585.36	
J. Low, collector, Niagara, N. Y.....	6,268.65	
G. M. Gleason, collector, Oswegatchie, N. Y.....	1,829.40	
J. E. Taylor, collector, Wilmington, N. C.....	942.83	
N. E. Nelson, collector, North and South Dakota.....	167.90	
H. Abraham, collector, Willamette, Oregon.....	56.30	
G. F. Pourroy, collector, Providence, R. I.....	744.58	
G. G. Benedict, collector, Vermont, Vt.....	11,738.25	
C. M. Bradshaw, collector, Puget Sound, Wash.....	8,414.15	
		58,695.54

*From emolument fees—Customs, 1890.*

T. J. Arnold, collector, San Diego, Cal.....	1,413.41	
J. R. Berry, collector, San Diego, Cal.....	93.66	
G. Hinds, collector, Wilmington, Cal.....	804.59	
C. C. Hubbard, collector, Hartford, Conn.....	4,484.10	
C. Dodge, collector, Georgetown, D. C.....	1,001.79	
J. F. Horr, collector, Key West, Fla.....	21,792.57	
S. A. Moreno, collector, Pensacola, Fla.....	698.66	
F. B. Genovar, collector, St. Augustine, Fla.....	2.10	
E. R. Gunby, collector, Tampa, Fla.....	6,572.57	
P. M. Hildebrand, surveyor, Indianapolis, Ind.....	243.17	
D. R. Collier, surveyor, Louisville, Ky.....	2,808.30	
A. A. Burleigh, collector, Aroostook, Me.....	768.55	
C. W. Roberis, collector, Bangor, Me.....	2,618.49	
S. D. Leavitt, collector, Passamaquoddy, Me.....	2,626.92	
J. E. Moore, collector, Waldoboro, Me.....	203.70	
J. Brady, jr., collector, Fall River, Mass.....	472.45	
W. Howland, collector, New Bedford, Mass.....	928.70	
G. H. Hopkins, collector, Detroit, Mich.....	166.30	
H. Geer, collector, Huron, Mich.....	726.25	
C. Y. Osburn, collector, Superior, Mich.....	52.55	
C. G. Edwards, collector, Minnesota.....	757.30	
E. Guffin, surveyor, Kansas City, Mo.....	671.89	
J. O. Churchill, surveyor, St. Louis, Mo.....	35,688.24	
J. M. Bailey, surveyor, Albany, N. Y.....	50.79	
H. E. Morse, surveyor, Cape Vincent, N. Y.....	1,275.41	
S. Moffitt, surveyor, Champlain, N. Y.....	10,833.23	
J. W. Martin, surveyor, Genesee, N. Y.....	1,142.18	
H. Hebing, surveyor, Genesee, N. Y.....	3,441.29	
G. M. Gleason, surveyor, Oswegatchie, N. Y.....	724.96	
H. H. Lyman, surveyor, Oswego, N. Y.....	16,454.72	
E. J. Pennypacker, surveyor, Wilmington, N. C.....	155.83	
A. Smith, jr., surveyor, Cincinnati, Ohio.....	27,852.93	
M. B. Gary, collector, Cuyahoga, Ohio.....	3,203.49	
W. H. McLyman, collector, Miami, Ohio.....	753.13	
T. P. Cooke, collector, Sandusky, Ohio.....	10.35	
H. Abraham, collector, Willamette, Oregon.....	14,522.17	
D. O. Barr, surveyor, Pittsburg, Pa.....	3,871.15	
J. F. Dravo, surveyor, Pittsburg, Pa.....	120.20	
J. McWilliams, collector, Providence, R. I.....	937.94	
C. G. Brewster, collector, Corpus Christi, Tex.....	153.30	
N. W. Cuney, collector, Galveston, Tex.....	237.15	
G. G. Benedict, collector, Vermont.....	12,756.56	
H. de B. Clay, collector, Newport News, Va.....	470.07	
C. M. Bradshaw, collector, Puget Sound, Wash.....	554.89	
J. A. Watrous, collector, Milwaukee, Wis.....	4,988.28	
		190,166.28

*From emolument fees—Customs, 1889.*

T. J. Arnold, collector, San Diego, Cal.....	20.06	
J. V. Harris, late collector, Key West, Fla.....	104.56	
J. W. Martin, collector, Genesee, N. Y.....	8,368.42	
J. Priest, late collector, Yaquina, Oregon.....	20.10	
H. Abraham, collector, Willamette, Oregon.....	17,007.23	
Q. A. Brooks, late collector, Puget Sound, Wash.....	2,495.59	
C. M. Bradshaw, collector, Puget Sound, Wash.....	163.01	
		28,178.97
Carried forward.....		371,918,687.93

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward.....	\$371,918,637.93
<i>From immigrant fund.</i>	
D. B. Booth, collector, Mobile, Ala.....	3.00
T. G. Phelps, collector, San Francisco, Cal.....	3,712.50
W. H. Saxton, collector, New London, Conn.....	.50
H. M. Barlow, collector, Delaware.....	5.50
W. B. Sheppard, collector, Apalachicola, Fla.....	5.00
W. A. Mahoney, collector, Fernandina, Fla.....	1.00
J. A. Pine, collector, Fernandina, Fla.....	.50
J. F. Horr, collector, Key West, Fla.....	3,659.00
S. A. Moreno, collector, Pensacola, Fla.....	4.50
J. R. Mizell, collector, Pensacola, Fla.....	14.00
H. J. Ritchie, collector, St. Augustine, Fla.....	6.50
J. E. Lee, collector, St. Johns, Fla.....	5.50
E. R. Gunby, collector, Tampa, Fla.....	15.50
J. H. Devaux, collector, Brunswick, Ga.....	3.00
T. F. Johnson, collector, Savannah, Ga.....	2.50
H. C. Warmoth, collector, New Orleans, La.....	2,119.50
J. F. Lynch, collector, Machias, Me.....	1.50
F. N. Dow, collector, Portland, Me.....	345.50
W. M. Marine, collector, Baltimore, Md.....	20,408.50
A. W. Beard, collector, Boston, Mass.....	15,717.50
W. A. Pew, collector, Gloucester, Mass.....	1.00
W. Howland, collector, New Bedford, Mass.....	49.50
J. Taylor, collector, New Bedford, Mass.....	351.50
J. B. Erhardt, collector, New York, N. Y.....	232,380.00
H. Abraham, collector, Willamette, Oregon.....	3.50
E. F. Earhardt, collector, Willamette, Oregon.....	22.00
T. V. Cooper, collector, Philadelphia, Pa.....	13,393.00
T. B. Johnston, collector, Charleston, S. C.....	1.00
N. W. Cuncy, collector, Galveston, Tex.....	31.00
H. de B. Clay, collector, Newport News, Va.....	5.00
R. G. Banks, collector, Norfolk and Portsmouth, Va.....	2.50
	292,271.00

*From fines, penalties, and forfeitures.—Judiciary.*

F. D. Allen, United States district attorney, Massachusetts.....	10.00
A. R. Ayres, clerk, Washington.....	200.00
W. H. Bradley, clerk, Illinois.....	463.45
J. H. Bates (surety).....	122.00
N. C. Butler, clerk, Indiana.....	3,791.90
E. Bassett, clerk, Massachusetts.....	1,819.31
A. D. Brooks, clerk, Texas.....	1,618.90
C. C. Cole, United States district attorney, District of Columbia.....	5.00
Clerk United States Court, eastern district of Pennsylvania.....	341.94
B. R. Cowen, clerk, Ohio.....	1,736.03
S. B. Crail, clerk, Kentucky.....	365.07
H. F. Carlton, clerk, Ohio.....	624.01
J. W. Chew, clerk, Maryland.....	469.30
S. I. Clark, clerk, Arkansas.....	196.72
H. C. Cowles, clerk, North Carolina.....	53.10
M. B. Converse, clerk, Illinois.....	1,005.50
J. B. Clough, clerk, Tennessee.....	100.93
J. Crane, late collector internal revenue, fifth district, North Carolina.....	51.75
W. C. Carter, clerk, Georgia.....	187.20
L. B. Dellicker, clerk, West Virginia.....	1,070.00
B. G. Duval, clerk, Texas.....	1,518.25
J. W. Dimmick, clerk, Alabama.....	1,268.73
H. M. Doak, clerk, Alabama.....	1,410.70
A. H. Davis, clerk, Maine.....	13.06
D. J. Davison, clerk, Michigan.....	430.00
P. Fricke, U. S. marshal, western district Texas.....	21.20
C. L. Fitch, clerk, Michigan.....	35.71
J. C. Franks, U. S. marshal, California.....	18.59
T. C. Fowler, clerk, Virginia.....	249.38
J. C. Fennell, clerk, Kentucky.....	70.52
O. C. Fuller, clerk, Georgia.....	302.13
J. H. Finks, clerk, Texas.....	907.15
R. L. Goodrich, clerk, Arkansas.....	210.81
C. B. Germain, clerk, New York.....	1,704.65
G. Green, clerk, North Carolina.....	61.70
J. H. Gould, late collector internal revenue, third district Georgia.....	287.32
H. C. Geisberg, clerk, Missouri.....	20.00
H. E. Hayden, clerk, Alaska.....	35.00
W. H. Hackett, clerk, New Hampshire.....	76.40
G. R. Hill, clerk, Mississippi.....	50.00
H. H. Henderson, clerk, Utah.....	810.10
H. C. Hamilton, clerk, Georgia.....	11.05
R. M. Hopkins, clerk, Washington.....	450.00
S. Hoffman, clerk, California.....	10.00
O. B. Hillis, clerk, Minnesota.....	2,625.00
Carried forward.....	26,339.56
	372,210,908.93

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From fines, penalties, and forfeitures—Judiciary—Continued.*

Brought forward .....	\$26,339.56	\$372,210,908.93
S. A. Harper, clerk, Wisconsin .....	38.75	
J. E. Hagood, clerk, South Carolina .....	48.00	
D. H. Hart, clerk, Texas .....	10.75	
P. Hynes, clerk, Minnesota .....	37.54	
G. E. Johnson, clerk, Vermont .....	175.81	
R. Jones, clerk, Alabama .....	1,375.76	
H. H. Kirkpatrick, clerk, Texas .....	377.60	
H. H. King, clerk, Georgia .....	193.13	
E. Kurtz, clerk, Wisconsin .....	798.75	
R. H. Lamson, clerk, Oregon .....	1,728.00	
S. A. Lathin, clerk, Missouri .....	216.79	
W. G. Long, marshal, California .....	30.50	
H. B. Lovering, marshal, Massachusetts .....	200.61	
W. T. Lindsay, clerk, Pennsylvania .....	57.25	
H. K. Love, clerk, Iowa .....	234.93	
F. May (surety) .....	265.70	
F. H. Mason, clerk, Massachusetts .....	143.94	
W. Morgan, clerk, Missouri .....	274.97	
A. W. McCullough, United States commissioner, Alabama .....	301.62	
E. E. Marvin, clerk, Connecticut .....	896.03	
S. C. McCandless, clerk, Pennsylvania .....	906.20	
J. Y. Moore, clerk, West Virginia .....	744.20	
W. W. Mansfield, United States commissioner, Kentucky .....	11.40	
J. McQuewan, clerk, Michigan .....	99.80	
E. Mitchell, clerk, New York .....	500.00	
J. A. Montgomery, clerk, Dakota .....	150.00	
C. H. McClure, clerk, Utah .....	3,696.61	
H. G. McMillan, clerk, Utah .....	3,341.05	
G. C. Moore, clerk, Missouri .....	53.78	
W. Nelson, clerk, Indian Territory .....	9,478.03	
C. E. Norris, clerk, Utah .....	351.36	
M. A. Otero, clerk, New Mexico .....	19.70	
E. H. Owen, clerk, California .....	233.00	
D. W. Parish, clerk, Texas .....	250.00	
J. M. Parry, United States commissioner, Missouri .....	1,535.88	
J. W. Payne, United States commissioner, North Carolina .....	75.13	
J. A. Pollock, clerk, Missouri .....	39.00	
N. R. Peckinpough, clerk, Alaska .....	18,454.28	
A. Reeves, clerk, Washington .....	175.30	
D. M. Ransdell, United States marshal, District of Columbia .....	50.75	
N. J. Riddick, clerk, North Carolina .....	32.15	
L. Rowe, clerk, New Jersey .....	73.00	
W. C. Robards, clerk, Texas .....	608.30	
T. Romero, United States marshal, New Mexico .....	456.82	
A. P. Selby, clerk, Missouri .....	14.34	
J. W. Silsby, United States commissioner, Missouri .....	112.42	
F. M. Stewart, clerk, Wisconsin .....	1,875.00	
J. H. Stout, clerk, Arizona .....	50.00	
W. A. Spencer, clerk, Minnesota .....	975.01	
S. R. Smith, clerk, Delaware .....	173.10	
L. S. B. Sawyer, clerk, California .....	163.33	
A. W. Smyth, superintendent United States mint, New Orleans, La. ....	66.35	
J. G. Stetson, clerk, Massachusetts .....	195.72	
J. A. Shields, clerk, New York .....	1,000.00	
G. W. Sprouley, clerk, Montana .....	43.75	
J. N. Stripling, United States district attorney, Florida .....	27.05	
Solicitor of the Treasury, acting .....	1,532.34	
Secretary of the Treasury .....	426.83	
N. W. Trimble, clerk, Alabama .....	152.33	
H. H. Taylor, clerk, Tennessee .....	554.36	
F. W. Tupper, clerk, Colorado .....	449.06	
C. M. Thompson, United States commissioner, Missouri .....	500.00	
A. J. Van Duzee, clerk, Iowa .....	173.39	
W. M. Van Dyke, clerk, California .....	100.00	
W. A. Willard, clerk, Colorado .....	1,197.93	
J. C. Wilson, clerk, Kansas .....	179.55	
S. Wheeler, clerk, Arkansas .....	5,594.55	
R. H. Winter, clerk, Mississippi .....	86.71	
A. E. Walker, clerk, New Mexico .....	74.50	
W. Watson, United States commissioner, Missouri .....	25.21	
P. Walter, clerk, Florida .....	2,135.55	
S. A. Wells, United States commissioner, Washington .....	50.00	
E. D. Weed, United States attorney, Montana .....	29.60	
J. M. Watts, clerk, Arizona .....	116.25	

99,155.96

*From emolument fees—Judiciary.*

B. Atkins, United States marshal, Alaska .....	782.14
W. H. Bradley, clerk, Illinois .....	816.55
W. H. Bunn, United States marshal, New York .....	476.31
H. M. Doak, clerk, Alabama .....	338.98

Carried forward .....	2,413.98	372,304,064.89
-----------------------	----------	----------------

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

*From emoluments fees—Judiciary—Continued.*

Brought forward.....	\$2, 413. 98	\$372, 204, 064. 89
W. P. Fishback, late clerk, Indiana.....	185. 84	
E. D. Frank, clerk, Nebraska.....	73. 84	
J. C. Franks, clerk, California.....	1, 351. 43	
W. M. Grant, late United States district attorney, Alaska.....	525. 12	
H. E. Hayden, clerk, Alaska.....	78. 15	
O. B. Hillis, clerk, Minnesota.....	17. 43	
S. Hoffman, clerk, California.....	1, 328. 23	
C. S. Johnson, United States district attorney, Alaska.....	45. 00	
S. H. Lyman, clerk, New York.....	4, 218. 97	
C. D. McDougall, late United States marshal, northern district, New York.....	4, 330. 13	
J. H. McKenney, clerk, United States Supreme Court.....	6, 111. 26	
F. P. Mays, United States district attorney, Oregon.....	74. 80	
R. J. Meigs, clerk, supreme court, District Columbia.....	2, 109. 35	
G. W. Miller, late United States marshal, western district, Pennsylvania.....	116. 06	
E. Mitchell, clerk, New York.....	300. 00	
M. D. O'Connell, United States district attorney, Iowa.....	469. 61	
S. D. Oliphant, clerk, New Jersey.....	1, 170. 91	
N. R. Peckinpugh, clerk, Alaska.....	246. 11	
J. S. Rutan, late United States marshal, western district, Pennsylvania.....	1, 494. 48	
L. Rowe, clerk, New Jersey.....	658. 53	
D. N. Ransdell, United States marshal, District Columbia.....	2, 177. 23	
L. S. B. Sawyer, clerk, California.....	456. 00	
J. A. Shields, clerk, New York.....	1, 386. 79	
C. S. Varian, United States district attorney, Utah.....	1, 166. 41	
		32, 505. 71

*From proceeds of sales of Government property.*

Treasury Department.....	73, 397. 59	
War Department:		
Civil and miscellaneous.....	6, 177. 51	
Quartermaster's Department.....	116, 986. 37	
Medical Department.....	2, 552. 96	
Ordnance Department.....	627. 93	
Engineer Department.....	6, 806. 50	
Signal Service.....	663. 78	
State, War, and Navy Department building.....	32. 48	
Navy Department:		
Civil and miscellaneous.....	417. 93	
Bureau of Yards and Docks.....	514. 36	
Bureau of Construction and Repair.....	8, 037. 01	
Bureau of Medicine and Surgery.....	104. 91	
Bureau of Ordnance.....	4. 99	
Bureau of Provisions and Clothing.....	3, 148. 68	
Bureau of Equipment.....	8, 672. 77	
Bureau of Steam Engineering.....	377. 78	
Bureau of Navigation.....	6. 61	
Marine Corps.....	840. 47	
Miscellaneous:		
State Department.....	2, 447. 47	
Foreign intercourse.....	1, 493. 79	
Senate.....	744. 61	
House of Representatives.....	248. 20	
Public Printer.....	16, 882. 07	
Interior Department.....	4, 830. 85	
Geological Survey.....	1, 307. 69	
Land service.....	180. 70	
Indian service.....	72. 27	
Department of Agriculture.....	1, 572. 67	
Department of Justice.....	221. 82	
Department of Labor.....	6. 28	
		259, 379. 05

*From Soldiers' Home fund.*

Permanent fund.....	308, 648. 34
---------------------	--------------

*From Pacific Railroad Companies.*

Reimbursement of interest on Union Pacific Railroad bonds.....	455, 591. 64
Reimbursement of interest on Central Pacific Railroad bonds.....	194, 342. 86
Moneys received from Kansas Pacific Rwy. Co. (sec. 5260, R. S.).....	118, 123. 57
Moneys received from Central Branch, Union Pacific R. R. Co. (sec. 5260, R. S.).....	44, 428. 39
Moneys received from Sioux City and Pacific R. R. Co. (sec. 5260, R. S.).....	11, 417. 58
Sinking fund on Union Pacific Railroad.....	1, 882, 106. 63
Sinking fund on Central Pacific Railroad.....	494, 252. 74
	3, 150, 263. 41
Carried forward.....	376, 054, 861. 40

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward..... \$376,054,861.40

*From loans, etc.*

United States notes .....	70,792,000.00	
Treasury notes, 1890 .....	51,852,417.00	
Certificates of deposit .....	38,560,000.00	
Silver certificates .....	84,904,000.00	
Gold certificates .....	63,515,000.00	
Funded loan of 1907 .....	13,750.00	
		309,637,167.00

*From revenues District of Columbia.*

General fund .....	2,574,561.29	
Water fund .....	272,991.83	
Washington special-tax fund .....	1,025.03	
Washington redemption fund .....	3,878.82	
Surplus fund .....	11.76	
Redemption of tax-lien certificates .....	734.53	
Redemption of assessment certificates .....	694.43	
Sale of bonds of guaranty fund, District of Columbia; amount due contractors .....	45,200.23	
United States' share of excess, sale of bonds of guaranty fund .....	5.59	
Police relief fund .....	10,661.00	
Firemen's relief fund .....	1,521.42	
United States' share of fees for inspecting gas meters .....	367.00	
United States' share rent and sale of property, District of Columbia .....	3,501.09	
United States' share, recording, etc., tax sales, District of Columbia .....	456.96	
United States' share revenue reform school, District of Columbia .....	1,423.94	
United States' share judgment against Riggs estate .....	7,500.00	
United States' share reimbursement by Baltimore and Potomac R. R. Co. for building Eastern Branch bridge .....	10,000.00	
Reimbursement towards one-half cost of increasing water supply, District of Columbia .....	43,666.90	
Payment by District of Columbia interest to June 30, 1890, on one-half cost water supply, Washington, D. C. ....	27,497.31	
		3,005,609.18

*From War and Navy Departments.*

Sales of ordnance material, War Department .....	39,184.32	
Sales of ordnance material, Navy Department .....	83,319.64	
Sales of condemned naval vessels .....	78,037.36	
Sales of small arms, Navy Department .....	164.05	
Clothing and small-stores fund, Navy Department .....	407,562.16	
Pay of the Navy, deposit fund .....	111,077.32	
Naval Hospital fund .....	98,849.41	
Navy pension fund .....	420,000.00	
		1,238,194.26

*From Indian lands, etc.*

Indian trust fund, act March 3, 1891 .....	28,440.00	
Interest on Indian trust fund stocks .....	17,286.18	
Interest on deferred payments, sales of Indian lands .....	6,908.15	
Reimbursement to United States on account of appropriations made to meet interest on nonpaying Indian trust fund stocks .....	3,161.16	
Reimbursement to United States by Cherokee Nation .....	15,000.00	
Indian moneys, proceeds of labor, etc .....	46,786.54	
Proceeds Cherokee school lands .....	3,587.10	
Proceeds Kansas Indian lands .....	1,242.05	
Proceeds Miami Indian lands .....	120.00	
Proceeds New York Indian lands in Kansas .....	16,363.15	
Proceeds Omaha Indian lands .....	81,591.01	
Proceeds Osage Indian lands .....	36,347.46	
Proceeds Otee and Missouri Indian lands .....	7,503.92	
Proceeds Ottawa Indian lands .....	5,881.20	
Proceeds Pawnee Indian lands .....	9,444.84	
Proceeds Pottawatomie Reservation, Ind. T .....	893.11	
Proceeds Absentee, Shawnee Indian lands .....	1,100.00	
Proceeds Sioux Indian Reservation in Minnesota and Dakota .....	2,860.19	
Proceeds Sioux Indian lands .....	176.23	
Proceeds Umatilla Indian lands .....	80,564.43	
Proceeds Ute Indian lands .....	118,922.81	
Proceeds Winnebago Indian lands in Nebraska .....	190.41	
Sale of logs, Menomonee Indian Reservation .....	232,262.78	
Payment to Sioux Nation for right of way by Chicago, Milwaukee and St. Paul Rwy. Co. ....	15,335.76	
		681,768.48

Carried forward..... 690,617,690.32

## STATEMENT OF THE RECEIPTS OF THE UNITED STATES, ETC.—Continued.

Brought forward.....		\$690, 617, 690. 32
<i>From profits on coinage, etc.</i>		
Profits on coinage.....	1, 268, 131. 35	
Profits on coinage of standard silver dollars.....	6, 324, 028. 25	
Profits on coinage of subsidiary silver.....	80, 648. 75	
Deductions on bullion deposits.....	26, 814. 47	
Assays and chemical examination of ores.....	2, 349. 00	
		7, 701, 991. 82
<i>From reimbursement by National Bank Redemption Agency.</i>		
Salaries, office of Treasurer United States.....	80, 343. 40	
Salaries, office of Comptroller of the Currency.....	20, 520. 36	
Salaries, office of Commissioner of Internal Revenue.....	2, 500. 00	
Contingent expenses, office of Treasurer United States.....	24, 002. 09	
		127, 365. 85
<i>From miscellaneous sources.</i>		
Fund for redemption of notes of national banks reducing circulation, in liquidation and failed.....		63, 571, 690. 75
Tax on circulation of national banks.....		1, 236, 042. 60
Penalty under national-banking laws.....		100. 00
Deposits by individuals for expenses of surveying public lands.....		131, 422. 80
Fees on letters patent.....		1, 305, 255. 81
Copyright fees.....		34, 931. 53
Copying fees, General Land Office.....		12, 806. 97
Court fees paid to Government employés.....		50. 00
Passport fees.....		12, 714. 30
Water and ground rents, Hot Springs, Ark.....		19, 682. 00
Rent of public buildings, etc.....		48, 229. 04
Rent of property acquired under internal-revenue laws.....		1. 00
Sale of property acquired under internal-revenue laws.....		148. 73
Revenues, Yellowstone National Park.....		1, 788. 80
Trust fund, interest for support of free schools in South Carolina.....		2, 015. 61
Depredations on public lands.....		55, 905. 83
Work done by Bureau of Engraving and Printing.....		53, 848. 21
Work done by Coast and Geodetic Survey.....		104. 61
Work done in public shops.....		14. 40
Profits earned in United States penitentiary, Montana.....		469. 16
Proceeds of labor, military prison, Fort Leavenworth, Kans.....		142. 66
Relief of sick, disabled, and destitute seamen.....		8, 254. 57
Assessment upon owners for deaths on shipboard.....		1, 000. 00
Interest on debts due the United States.....		2, 804. 66
Spanish indemnity fund.....		28, 500. 00
Gain by exchange.....		260. 82
Premium on drafts.....		11, 585. 46
Interest on deposits and premium on exchange.....		21, 901. 80
Interest on Nashville and Chattanooga R. R. Co's bonds, taken in compromise suit.....		20, 000. 00
Payment by Nashville and Chattanooga R. R. Co. for railway material purchased.....		500, 000. 00
Tax on seal skins, etc.....		269, 673. 88
Forfeiture by contractors.....		3, 861. 41
Forfeiture under Chinese exclusion act; United States vs. sloop <i>Bentley Boy</i> .....		100. 00
Forfeiture fund, lost keys.....		1, 006. 10
Soldiers' handbooks lost.....		1. 80
Unexplained balances in disbursing accounts.....		4. 74
Unexpended receipts, United States military telegraph lines.....		8, 370. 58
Conscience fund.....		5, 662. 43
Donation to the United States of part of salary of R. P. Flower, for month of August, 1890, as member of House of Representatives, for nonattendance.....		250. 00
Donation to the United States of amount received under act April 11, 1890, to reimburse members of Congress for loss by Silcott defalcation.....		325. 00
Redemption of property under act June 8, 1872.....		47. 17
Dividend paid by Exchange National Bank of Norfolk, Va., on account National Home for Disabled Volunteer Soldiers.....		2, 026. 24
Proceeds of altered and mutilated money captured by the secret service division.....		99. 37
Moneys received through Chief of Bureau of Animal Industry.....		632. 40
Amount received upon claim of William Caldwell, surveyor of customs, against Fidelity National Bank of Cincinnati, Ohio.....		181. 10
Effects of late private H. C. Seymour, Signal Corps, deceased.....		3. 47
Cost of improvement of lots 11 and 12, square 689, made by United States under act March 3, 1873, for grading Capitol grounds, refunded by B. F. Butler.....		339. 26
Total.....		765 821 305. 06



STATEMENT EXHIBITING THE BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE APPROPRIATIONS, EXPENDITURES, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, DURING THE FISCAL YEAR ENDING JUNE 30, 1891, TOGETHER WITH UNEXPENDED BALANCES, JUNE 30, 1891, TO BE ACCOUNTED FOR IN THE NEXT ANNUAL STATEMENT.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>TREASURY.</b>								
Salaries and mileage of Senators .....	1889	\$3,423.60			\$3,423.60		\$3,423.60	
Do .....	1890	10,000.00		\$1,377.25	11,377.25	\$10,000.00		\$1,377.25
Do .....	1891		\$484,778.62		484,778.62	484,778.62		
Salaries, officers and employes, Senate .....	1886		628.00		628.00	628.00		
Do .....	1889	8,628.23			8,628.23		8,628.23	
Do .....	1890	4,326.10	348.00	19.58	4,693.68	348.00		4,345.68
Do .....	1891		410,866.90		410,866.90	410,866.90		
Contingent expenses, Senate:								
Stationery and newspapers .....	1889	12.43	165.06		177.49	165.06	12.43	
Do .....	1890			50.32	50.32			50.32
Do .....	1891		16,100.00		16,100.00	16,100.00		
Horses and wagons .....	1885		347.85		347.85	347.03		.82
Do .....	1889	3.61	82.28		85.89	82.28	3.61	
Do .....	1890			272.34	272.34			272.34
Do .....	1891		5,800.00		5,800.00	5,800.00		
Fuel for heating apparatus .....	1889	1.78	741.58	22.75	766.11	741.58	1.78	22.75
Do .....	1890		930.00		930.00			
Do .....	1891		8,500.00		8,500.00	8,500.00		
Purchase of furniture .....	1889	.90			.90		.90	
Do .....	1890		4,500.00	183.47	4,683.47	4,500.00		183.47
Do .....	1891		7,000.00		7,000.00	7,000.00		
Repairs of furniture .....	1889	31.16			31.16		31.16	
Do .....	1891		2,500.00		2,500.00	500.00		2,000.00
Furniture and repairs .....	1889	230.20			230.20		230.20	
Do .....	1891		1,000.00		1,000.00	1,000.00		
Folding documents .....	1889	1.67	4,000.00	401.07	4,402.74	4,000.00	1.67	401.07
Do .....	1890		6,800.00	93.70	6,893.70	6,800.00		93.70
Do .....	1891		4,000.00		4,000.00	3,000.00		1,000.00
Materials for folding .....	1891		8,000.00		8,000.00	8,000.00		
Cleaning and sewing carpets .....	1889		16.12		16.12		16.12	
Do .....	1890		227.15		227.15			
Packing boxes .....	1889	1.76	28.09		29.85	28.09		
Do .....	1891		970.00		970.00		1.76	
Postage .....	1889		40.09		40.09	40.09		
Do .....	1890		40.00		40.00			
Do .....	1891		300.00		300.00	300.00		
Carried forward .....		26,661.44	968,709.74	2,420.48	997,701.66	975,708.92	12,335.34	9,747.40

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>TREASURY—continued.</b>								
Brought forward .....		\$26,661.44	\$968,709.74	\$2,420.48	\$997,791.66	\$975,708.92	\$12,335.34	\$9,747.40
Contingent expenses, Senate—Continued.								
Miscellaneous items.....	1888	118.75			118.75		118.75	
Do .....	1889	1.39	4,000.00	1,049.00	5,050.49	4,000.00	1.39	1,049.10
Do .....	1890			3,549.68	3,549.68			3,549.68
Do .....	1891		81,000.00		81,000.00	71,000.00		10,000.00
Expenses of special and select committees.	1887		149.75		149.75			149.75
Do .....	1889	6,700.23		3,041.02	9,741.25		9,741.25	
Expenses of special and select committees, Senate.	1890	507.51		10,682.64	11,250.15	129.25		11,120.90
Do .....	1891		30,000.00		30,000.00	30,000.00		
Rent of rooms for folders .....	1889	16.14			16.14		16.14	
Salaries, Capitol Police, Senate .....	1889	9.90			9.90		9.90	
Do .....	1890	15.28			15.28			15.28
Do .....	1891		18,300.00		18,300.00	18,300.00		
Contingent fund, Capital Police, Senate.	1889	50.00			50.00		50.00	
Do .....	1890	45.00			45.00			45.00
Do .....	1891		50.00		50.00			50.00
1 month's extra pay to officers and employes, Senate.			41,102.15	897.85	42,000.00	42,000.00		
Reporting proceedings and debates, Senate .....	1891		25,000.00		25,000.00	24,999.99		.01
Compiling Congressional Directory .....	1891		1,200.00		1,200.00	1,200.00		
Expenses of inaugural ceremonies .....	1889	467.50			467.50			467.50
Expenses of Congressional investigation concerning immigration .....		5,000.00	3,501.15		8,501.15	8,181.93		319.22
New edition of tariff compilation .....			2,000.00		2,000.00	2,000.00		
Testimony and statistics on tariff legislation, Fifty-first Congress .....			1,000.00		1,000.00			1,000.00
Reimbursement to the official reporter, Senate .....			5,000.00		5,000.00	5,000.00		
Salaries and mileage of Members and Delegates, House of Representatives .....	1889	19,572.15			19,572.15	3,334.00	16,238.15	
Do .....	1890		17,284.18	3,754.23	21,038.41	17,284.18		3,754.23
Do .....	1891		1,820,000.00	75,259.21	1,895,259.21	1,869,195.55		26,063.66
Salaries, officers and employes, House of Representatives.	1888	1,679.00			1,679.00		1,679.00	
Do .....	1889		377.90		377.90	377.90		
Do .....	1890							
Do .....	1889	10,513.17			10,513.17		10,513.17	
Do .....	1890	7,585.47			7,585.47			7,585.47
Do .....	1890		1,230.47		1,230.47	1,230.47		
Do .....	1891		431,374.26		431,374.26	427,423.65		3,950.61
Do .....	1891		2,736.00		2,736.00			2,736.00

1 month's extra pay to officers and employes, House of Representatives  
Contingent expenses, House of Representatives:

Stationery	1888	125.00	44,083.30		44,083.30	44,083.30		
Do	1889	252.02			125.00		125.00	
Do	1890	5,771.07	125.00	1,727.35	252.02	7,537.31	252.02	86.11
Do	1891		48,250.00	16.65	48,266.65	48,250.00		16.65
Fuel for heating apparatus	1889		296.40		296.40	296.40		
Do	1890	.64			.64			.64
Do	1891		9,265.00		9,265.00	9,265.00		
Furniture and repairs	1889	1,026.65			1,026.65		1,026.65	
Do	1891		10,000.00		10,000.00	7,500.00		2,500.00
Materials for folding	1889	430.73			430.73		430.73	
Do	1890	1,630.88			1,630.88			
Do	1891		16,000.00		16,000.00	12,500.00		3,500.00
Packing boxes	1891		3,005.00		3,005.00	3,005.00		
Postage	1891		525.00		525.00	525.00		
Miscellaneous items	1889	3.92	628.13	30.00	662.05	662.05		
Do	1890	91.27	14,500.00		14,591.27	14,591.27		
Do	1891		45,000.00	106.28	45,106.28	40,000.00		5,106.28
Do	(1891)		1,250.00		1,250.00			1,250.00
Salaries, Capitol police, House of Representatives	(1892)	41.88			41.88		41.88	
Do	1891		18,300.00		18,300.00	18,299.96		.04
Contingent fund, Capitol police, House of Representatives	1889	50.00			50.00		50.00	
Do	1890	50.00			50.00			50.00
Do	1891		50.00		50.00			50.00
Joint committee on centennial inauguration ceremonies		2,339.94			2,339.94			2,339.94
Compiling reports of committees of Congress		800.00			800.00			800.00
Rent of stables and carpenter shop, House of Representatives			840.00		840.00	840.00		
Joint select committee on increase of water supply, Washington, D. C.		5,212.28			5,212.28			5,212.28
Compiling testimony in contested election cases, House of Representatives			2,500.00		2,500.00	2,500.00		
Payment for contesting seats in Congress			86,677.30		86,677.30	86,677.30		
Reimbursement to official reporters, House of Representatives			5,000.00		5,000.00	5,000.00		
Reimbursement to official reporters of committees, House of Representatives			1,500.00		1,500.00	1,500.00		
Statement of appropriations			2,400.00		2,400.00	2,400.00		
Salaries, Office Public Printer	1889	521.44			521.44		521.44	
Do	1890	691.09			691.09			691.09
Do	1891		15,100.00		15,100.00	15,065.79		34.21
Contingent expenses, Office Public Printer	1889	591.34		4.00	595.34		595.34	
Do	1890	300.00			300.00	293.37		6.63
Do	1891		3,000.00		3,000.00	2,500.00		500.00
Carried forward		98,933.08	3,782,310.73	102,538.49	3,983,782.30	3,826,288.47	53,746.15	103,747.68

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued

706

REPORT ON THE FINANCES.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward .....		\$98,933.08	\$3,782,310.73	\$102,538.49	\$3,983,782.30	\$3,826,288.47	\$53,746.15	\$103,747.68
Removal and storage of certain material, Government Printing Office .....		3,664.84	5,000.00		8,664.84	4,000.00		4,664.84
Enlargement of building, Government Printing Office .....		29			29		29	
Engine and boiler, Government Printing Office .....			475.00		475.00	461.50		13.50
Public printing and binding .....			1,000.00		1,000.00	933.57		66.43
Do.....	1886			37.20	795.85	53.20	742.65	
Do.....	1887	758.65						
Do.....	1888							
Do.....	1889	2,133.85			2,133.85			2,133.85
Do.....	1889	68,995.44		217.62	69,213.06	31,296.23	37,916.83	
Do.....	1890	160,998.70		65,906.78	226,905.48	207,425.70		19,479.78
Do.....	1890		43,000.00		43,000.00	42,232.65		767.35
Do.....	1891		3,038,500.00	327,738.30	3,366,238.30	3,045,392.46		320,845.84
Printing third annual report, Commissioner of Labor .....		8,011.35			8,011.35		8,011.35	
Printing fourth annual report, Commissioner of Labor .....		5,546.37			5,546.37		5,546.37	
Printing fifth annual report, Commissioner of Labor .....			21,000.00		21,000.00	2,000.00		19,000.00
Printing annual report (1887), Commissioner of Agriculture .....		3.74			3.74		3.74	
Printing annual report (1888), Commissioner of Agriculture .....								
Printing annual report (1889), Secretary of Agriculture .....		3,952.55			3,952.55		3,952.55	
Printing annual report (1890), Secretary of Agriculture .....		133,945.20		794.38	134,739.58	95,426.17		39,313.41
Printing annual report (1891), Secretary of Agriculture .....			200,000.00		200,000.00	93,763.72		106,236.28
Printing fourth and fifth annual reports, Bureau of Animal Industry .....			200,000.00		200,000.00			200,000.00
Printing sixth and seventh annual reports, Bureau of Animal Industry .....		18,178.38			18,178.38			18,178.38
Printing annual bulletin (1887), Bureau of Ethnology .....			50,000.00		50,000.00			50,000.00
Printing annual report (1889) on Internal Commerce .....		2.08			2.08		2.08	
Printing annual report (1889) on Internal Commerce .....			8,284.50	379.50	8,664.00	4,017.90		4,646.10
Printing decisions of Department of the Interior regarding public lands and pensions .....		502.02	10,000.00		10,562.02	5,829.08		4,732.94
Printing second edition of Growth of Industrial Art .....			23,500.00		23,500.00			23,500.00
Printing reports on Diseases of the Horse .....			75,000.00		75,000.00	19,606.30		55,393.70
Publication of consular reports on Cattle and Dairy Farming .....		7,830.22			7,830.22		7,830.22	
Publication of Peter Force collection of manuscripts .....		6,500.00			6,500.00			6,500.00
Publication of Tenth Census Reports .....		15,014.22			15,014.22		15,014.22	
Publication of Eleventh Census Reports .....			250,000.00		250,000.00			250,000.00

Salaries, Library of Congress.....	1889	23.20			23.20		23.20	
Do.....	1891		40,167.13		40,167.13	40,167.13		
Increase, Library of Congress.....	1888*			3,189.58	3,189.58		3,189.58	
Do.....	1889	2,000.00			2,000.00		2,000.00	
Do.....	1890	5,000.00			5,000.00	5,000.00		
Do.....	1891		11,000.00		11,000.00	11,000.00		
Contingent expenses, Library of Congress.....	1890	1,000.00			1,000.00	1,000.00		
Do.....	1891		1,500.00		1,500.00	900.00		600.00
Catalogue, Library of Congress.....		4,500.00			7,000.00	1,500.00		5,500.00
1 month's extra pay to employes in Law Department, Congressional Library.....			350.00		350.00	327.20		22.80
Works of art for the Capitol.....		1,500.00			1,500.00			1,500.00
Salaries, Botanic Garden.....	1889	.03			.03		.03	
Do.....	1891		13,893.75		13,893.75	13,893.75		
Improving Botanic Garden.....	1889	1.42			1.42		1.42	
Do.....	1891		5,000.00		5,000.00	5,000.00		
Improving buildings, Botanic Garden.....	1889	2.17			2.17		2.17	
Do.....	1891		3,000.00		3,000.00	3,000.00		
Salaries, judges, etc., Court of Claims.....	1891		32,240.00		32,240.00	32,240.00		
Contingent expenses, Court of Claims.....	1890	10.13		10.00	20.13			20.13
Do.....	1891		3,000.00		3,000.00	3,000.00		
Reporting decisions, Court of Claims.....	1891		1,000.00		1,000.00	1,000.00		
Payment of judgment, Court of Claims.....		9,567.59	424,247.95	3,703.72	437,519.26	371,832.35	3,703.72	61,983.19
Salary of the President.....	1891		50,000.00		50,000.00	50,000.00		
Salary of the Vice-President.....	1891		8,000.00		8,000.00	8,000.00		
Compensation of the President of the Senate.....	1889	983.30			983.30		983.30	
Conveying votes of electors for President and Vice Pres- ident.....		522.75			522.75		522.75	
Salaries, Executive Mansion.....	1889		511.20		511.20		511.20	
Do.....	1890	614.00			614.00			614.00
Do.....	1891		36,642.10		36,642.10	36,642.10		
Contingent expenses, Executive Mansion.....	1889	118.78			118.78		118.78	
Do.....	1891		9,500.00		9,500.00	9,500.00		
Salaries, Civil Service Commission.....	1889	3,444.08			3,444.08		3,444.08	
Do.....	1890	157.06			157.06			157.06
Do.....	1891		36,219.18		36,219.18	35,469.92		749.26
Traveling expenses, Civil Service Commission.....	1889	122.73		127.70	250.43	25.64	224.79	
Do.....	1890	350.00		252.86	602.86	262.59		340.27
Do.....	1891		5,250.00		5,250.00	5,069.11		180.89
Contingent expenses, Civil Service Commission.....	1889*	5.75			5.75		5.75	
Salaries, Department of State.....	1889	2,579.46			2,579.46		2,579.46	
Do.....	1890	7,470.00			7,470.00	3,110.27		4,359.73
Do.....	1891		117,664.53		117,664.53	111,500.00		6,164.53
Proof-reading, Department of State.....	1889	180.00			180.00		180.00	
Do.....	1890	80.00			80.00			80.00
Do.....	1891		1,280.00		1,280.00	1,280.00		
Lithographing, Department of State.....	1889	13.33			13.33		13.33	
Do.....	1891		1,200.00		1,200.00	1,200.00		
Carried forward .....		575,787.96	8,511,724.87	504,896.13	9,592,408.96	8,130,647.01	150,270.01	1,311,491.94

\* And prior years.

REGISTER.

707

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

708

REPORT ON THE FINANCES.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward.....		\$575,787.96	\$8,511,724.87	\$504,896.13	\$9,592,408.96	\$8,130,647.01	\$150,270.01	\$1,311,491.94
Stationery, furniture, etc., Department of State.....	1889			1.78	1.78		1.78	
Do.....	1891		6,000.00		6,000.00	6,000.00		
Contingent expenses, Department of State, certified claims.....			7.65		7.65	7.65		
Contingent expenses, Department of State.....	1890	380.91			380.91		380.91	
Do.....	1891		6,300.00	444.19	444.19	6,300.00		444.19
Books and maps, Department of State.....	1889			125.74	125.74		125.74	
Do.....	1890			30.00	30.00	30.00		
Do.....	1891		2,000.00		2,000.00	2,000.00		
Binding manuscript papers, Department of State.....			6,000.00		6,000.00	3,000.00		3,000.00
Editing revised and annual statutes, Department of State.....		1,000.00	8,000.00		9,000.00	5,006.00		3,994.00
Publication of Supplement to the Revised Statutes, Department of State.....		6,000.00			6,000.00			6,000.00
Purchase of portraits of Henry Clay and John Quincy Adams.....			2,500.00		2,500.00	2,500.00		
Salaries, Office Secretary of the Treasury.....	1889			7,846.02	7,846.02		7,846.02	
Do.....	1890	7,581.00		1,730.51	9,311.51			9,311.51
Do.....	1891		488,542.92	718.40	489,261.32	481,000.00		8,261.32
Salaries, Office Supervising Architect.....	1889			1,188.86	1,188.86		1,188.86	
Do.....	1890	2,820.00		2,906.52	2,906.52			2,906.52
Do.....	1891		8,999.45	86.52	8,999.45	8,999.45		
Salaries, office of First Comptroller.....	1889	671.30			671.30		671.30	
Do.....	1890			333.03	333.03			333.03
Do.....	1891		88,560.00		88,560.00	88,560.00		
Salaries, office Second Comptroller.....	1889	327.31			327.31		327.31	
Do.....	1890			125.88	125.88			125.88
Do.....	1891		91,720.00		91,720.00	91,720.00		
Salaries, office Second Comptroller, accounts of Soldiers' Home.....		799.06	3,300.00	19.95	4,119.01	2,754.79		1,364.22
Salaries, office Commissioner of Customs.....	1889	124.52			124.52		124.52	
Do.....	1890			587.95	587.95			587.95
Do.....	1891		49,430.00		49,430.00	49,430.00		
Salaries, office First Auditor.....	1889	2,138.34			2,138.34		2,138.34	
Do.....	1890	810.00		111.21	921.21			921.21
Do.....	1891		88,810.00		88,810.00	88,810.00		
Salaries, office Second Auditor.....	1889	4,923.31			4,923.31		4,923.31	
Do.....	1890	2,630.00		554.52	3,184.52			3,184.52
Do.....	1891		289,430.72	3,291.68	292,722.40	287,769.36		4,953.04
Salaries, office Second Auditor, accounts of Soldiers, Home.....		814.16	6,600.00	533.57	7,947.73	6,700.00	245.87	1,002.16

Salaries, office Second Auditor, repairing rolls		975.00	21,000.00	1,355.11	23,330.11	22,100.00		1,230.11
Salaries, office Third Auditor, certified claims			362.88		362.88	362.88		
Salaries, office Third Auditor	1889	1,547.75			1,547.75		1,547.75	
Do	1890			894.75	894.75	9.78		884.97
Do	1891		190,868.63		190,868.63	189,500.00		1,368.63
Additional compensation, office Third Auditor		3,733.29			3,733.29		3,733.29	
Salaries, office Fourth Auditor	1889	669.78			669.78		669.78	
Do	1890	2,230.00		398.64	2,628.64			2,628.64
Do	1891		71,059.40		71,059.40	70,000.00		1,059.40
Salaries, office Fifth Auditor	1889	771.99			771.99		771.99	
Do	1890			119.89	119.89			119.89
Do	1891		47,610.00		47,610.00	47,610.00		
Salaries, office Sixth Auditor	1889	5,269.11			5,269.11		5,269.11	
Do	1890	1,090.00		1,023.43	2,113.43			2,113.43
Do	1891		557,632.06		557,632.06	548,000.00		9,632.06
Salaries, office Treasurer United States	1889	2,725.42			2,725.42		2,725.42	
Do	1890	1,861.60		844.63	2,706.23			2,706.23
Do	1891		273,361.60		273,361.60	270,000.00		3,361.60
Salaries, office treasurer, national currency (reimbursable)	1889	930.80			930.80		930.80	
Do	1890	2,800.00		381.93	3,181.93			3,181.93
Do	1891		64,964.38		64,964.38	63,500.00		1,464.38
Salaries, office Register	1889			271.28	271.28		271.28	
Do	1890			723.05	723.05			723.05
Do	1891		139,750.00		139,750.00	139,750.00		
Salaries, office of Comptroller of the Currency	1889	1,572.68			1,572.68		1,572.68	
Do	1890	1,620.00		175.99	1,795.99			1,795.99
Do	1891		103,411.79		103,411.79	103,000.00		411.79
Salaries, office of Comptroller, the national currency (reimbursable)	1889	882.95			882.95		882.95	
Do	1890	320.00		276.77	596.77			596.77
Do	1891		16,820.00		16,820.00	16,500.00		320.00
Examination of national banks and bank plates	1889	1,581.05			1,581.05		1,581.05	
Do	1890	472.29			472.29	117.47		354.82
Do	1891		2,000.00		2,000.00	1,000.00		1,000.00
Salaries, office Commissioner of Internal Revenue	1889	4,559.86			4,559.86		4,559.86	
Do	1890	3,090.00		729.59	3,819.59			3,819.59
Do	1891		261,590.00		261,590.00	260,500.00		1,090.00
Salaries, office Commissioner of Internal Revenue (reimbursable)	1891		2,500.00		2,500.00	2,499.98		.02
Salaries, office Light-House Board	1889	1,207.75			1,207.75		1,207.75	
Do	1890	1,740.00		192.18	1,932.18			1,932.18
Do	1891		* 36,240.00		36,240.00	36,240.00		
Salaries, office Life-Saving Service	1889			785.85	785.85		785.85	
Do	1890			497.42	497.42			497.42
Do	1891		37,780.00		37,780.00	37,780.00		
Salaries, Bureau of Navigation, Treasury Department	1889			110.31	110.31		110.31	
Do	1890			317.38	317.38			317.38
Carried forward		648,459.19	11,484,876.35	531,724.14	12,665,059.68	11,069,704.37	194,863.54	1,400,491.77

\* Transferred from Marine Hospital Service, customs ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$648,459.19	\$11,484,876.35	\$531,724.14	\$12,665,059.68	\$11,069,704.37	\$194,863.54	\$1,400,491.77
Salaries, Bureau of Navigation, Treasury Department	1891		25,780.00		25,780.00	25,780.00		
Salaries, Bureau of Statistics	1889	165.39			165.39		165.39	
Do	1890			566.56	566.56			566.56
Do	1891		46,699.05		46,699.05	46,000.00		699.05
Collecting statistics relating to commerce	1889	181.88			181.88		181.88	
Do	1890	5,999.00		1,149.47	7,148.47	5,999.00		1,149.47
Do	1891		1,500.00		1,500.00	500.00		1,000.00
Salaries, Secret Service Division	1889	72.44			72.44		72.44	
Do	1891		11,620.00		11,620.00	9,796.36		1,823.64
Salaries, office of Standard Weights and Measures	1889	.09			.09		.09	
Do	1891		3,470.00		3,470.00	3,470.00		
Contingent expenses, office of Standard Weights and Measures	1889	173.13			173.13		173.13	
Do	1891		3,675.50	92.95	3,768.45	3,200.00		568.45
Salaries, Supervising Surgeon-General Marine Hospital Service	1889			14.86	14.86		14.86	
Do	1890	770.00		810.85	1,580.85			1,580.85
Do	1891	*24,720.00			24,720.00	24,720.00		
Salaries, Supervising Inspector-General, Steamboat Inspection Service	1889			45.96	45.96		45.96	
Do	1891		10,140.00		10,140.00	10,140.00		
Salaries of employés building corner Seventeenth and F streets	1889	213.20			213.20		213.20	
Investigating pay and bounty claims of Indian soldiers		80.48			80.48		80.48	
Preventing the spread of epidemic diseases		183,161.76			183,161.76	30,303.40		152,858.36
Contingent expenses, Treasury Department, stationery	1889	1,457.02		2,209.07	3,666.09		3,666.09	
Do	1890	3,282.15		1,205.60	4,487.75	306.25		4,181.50
Do	1891		28,000.00	44,831.83	72,831.83	72,604.32		227.51
Contingent expenses, Treasury Department, newspapers, etc.	1889			24.10	24.10		24.10	
Do	1890		17.86		17.86			17.86
Do	1891		2,500.00		2,500.00	2,500.00		
Contingent expenses, Treasury Department, investigation of accounts and traveling expenses	1889			1,061.52	1,061.52		1,061.52	
Do	1890	500.00			500.00			500.00
Do	1891		700.00		700.00	700.00		
Contingent expenses, Treasury Department, freights, telegrams, etc.	1889		98.71		98.71			98.71
Do	1890	500.00			500.00			500.00



Do.....	1891		3,500.00		3,500.00	2,000.00		1,500.00
Contingent expenses, Treasury Department, rent.....	1890	680.00			680.00	189.00		500.00
Do.....	1891		5,520.00		5,520.00	5,520.00		
Contingent expenses, Treasury Department, horses and wagons.....	1889			162.10	162.10		162.10	
Do.....	1890	500.00			500.00	500.00		
Do.....	1891		4,000.00		4,000.00	4,000.00		
Contingent expenses, Treasury Department, ice.....	1889			16.98	16.98		16.98	
Do.....	1890			26.14	26.14			26.14
Do.....	1891		3,500.00		3,500.00	3,500.00		
Contingent expenses, Treasury Department, file holders and cases.....	1889			90.43	90.43		90.43	
Do.....	1891		3,000.00		3,000.00	3,000.00		
Contingent expenses, Treasury Department, fuel, etc.....	1889			129.03	129.03		129.03	
Do.....	1890	500.00		82.51	582.51	500.00		82.51
Do.....	1891		10,000.00		10,000.00	10,000.00		
Contingent expenses, Treasury Department, gas, etc.....	1889			376.80	376.80		376.80	
Do.....	1890	840.66			840.66	840.66		
Do.....	1891		16,000.00		16,000.00	16,000.00		
Contingent expenses, Treasury Department, carpets and repairs.....	1889			34.43	34.43		34.43	
Do.....	1890	32.58			32.58	32.58		
Do.....	1891		7,250.00		7,250.00	6,421.00		829.00
Contingent expenses, Treasury Department, furniture, etc.....	1889			1,234.87	1,234.87		1,234.87	
Do.....	1890	737.59	7.60		745.19	745.19		
Do.....	1891		11,500.00	296.86	11,796.86	11,500.00		296.86
Contingent expenses, Treasury Department, miscellaneous items.....	1890	461.47			461.47	461.47		
Do.....	1891		11,000.00		11,000.00	10,610.63		389.37
Postage, Treasury Department.....	1889	250.00			250.00		250.00	
Do.....	1891		200.00		200.00			200.00
Postage to Postal Union countries, Treasury Department.....	1889	1,500.00			1,500.00		1,500.00	
Do.....	1891		1,500.00		1,500.00	1,500.00		
Disposal of useless paper, Treasury Department.....			1,000.00	26	1,000.26	1,000.00		26
File cases, office of Sixth Auditor.....			30,000.00		30,000.00	15,000.00		15,000.00
Furniture and carpets, office of Sixth Auditor.....			10,000.00		10,000.00	5,000.00		5,000.00
Additional compensation for services in connection with issue of 3 per cent bonds.....		98.26			98.26	80.33	17.93	
Expenses of Treasury notes.....			218,362.60		218,362.60	218,362.60		
Distinctive paper for United States securities.....	1889	112.86			112.86		112.86	
Do.....	1890			445.79	445.79	331.50		114.29
Do.....	1891		50,000.00	313.30	50,313.30	50,313.30		
Sealing and separating United States securities.....	1889	122.85			122.85		122.85	
Do.....	1890	810.25			810.25	797.24		13.01
Do.....	1891		1,500.00		1,500.00	838.97		661.03
Special witnesses of destruction of United States securities.....	1889	10.00			10.00		10.00	
Carried forward.....		876,392.25	12,006,917.67	586,946.41	13,470,256.33	11,674,764.17	204,620.96	1,590,871.20

\*\$19,700 transferred from repairs light-houses, etc., customs ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

712

REPORT ON THE FINANCES.

Specific acts of appropriation.	Year.	Balance of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$870,392.25	\$12,006,917.67	\$586,946.41	\$13,470,256.33	\$11,674,764.17	\$204,620.96	\$1,590,871.20
Special witnesses of destruction of United States securities	1891		1,565.00		1,565.00	1,565.00		250.60
Custody of dies, rolls, and plates	1890			250.60	250.60			515.25
Do	1891		6,800.00	515.25	7,315.25	6,800.00		
Transportation of minor coins	1889	2,767.63			2,767.63		2,767.63	
Do	1890	3,604.00			3,604.00			3,604.00
Do	1891		2,000.00		2,000.00			2,000.00
Recoinage of uncurrent fractional silver coins			150,000.00		150,000.00	15,804.01		134,195.99
Recoinage of gold and silver coins	1889	115.38			115.38		115.38	
Do	1890	793.07			793.07			793.07
Do	1891		20,000.00		20,000.00	20,000.00		
Loss on recoinage of minor coins	1889	4,000.00			4,000.00		4,000.00	
Do	1890	4,000.00			4,000.00			4,000.00
Do	1891		2,000.00		2,000.00			2,000.00
Coinage of silver bullion			210,893.14	4,000.00	214,893.14	214,893.14		
Transportation of silver coin		.89	110,000.00		110,000.89	59,490.58		50,510.31
Transportation of gold coin		60,486.00			60,486.00			60,486.00
Loss on old copper cents		190.56			190.56		190.56	
Storage of silver, transportation		77,562.50			77,562.50		77,562.50	
Vaults for storage of silver		54,323.46			54,323.46	54,323.46		
Suppressing counterfeiting and other crimes	1887		160.00		160.00	160.00		
Do	1889	814.97		280.34	1,095.31		1,095.31	
Do	1890	169.50			169.50	169.50		
Do	1891		69,000.00		69,000.00	60,083.07		8,916.93
Lands and other property of the United States	1889	25.50			25.50		25.50	
Do	1890	100.00		170.88	270.88			270.88
Do	1891		500.00		500.00	300.00		200.00
Presses and separating machines for United States securities		2,665.39			2,665.39			2,665.39
Expenses incurred under act relating to Chinese		5,273.70			5,273.70		5,273.70	
Canceling United States securities and cutting distinctive paper			900.00	126.45	1,026.45	900.00		126.45
Commission on safe and vault construction, Treasury Department			3,000.00		3,000.00	3.75		2,996.25
Redemption of unsigned national bank notes stolen from office of Comptroller of the Currency			2,500.00		2,500.00			2,500.00
National Zoological Park organization, improvement and maintenance		87,000.00			87,000.00	69,700.00		17,300.00
Expenses of Smithsonian Institution			42,180.00		42,180.00	42,180.00		

International exchanges, Smithsonian Institution	1889	.65	.66		1.31	.98	.33	
Do	1890	6.99			6.99	6.99		
Do	1891		17,000.00		17,000.00	17,000.00		
International exchanges, certified claims			1.05		1.05	1.05		
North American ethnology, Smithsonian Institution		9,666.95	40,000.00		49,666.95	42,761.45		6,905.50
Duties on articles imported for the National Museum			1,000.00		1,000.00	650.00		350.00
Heating and lighting National Museum	1889	3.99			3.99		3.99	
Do	1890	1,500.00			1,500.00	1,500.00		
Do	1891		12,000.00		12,000.00	11,500.00		500.00
Furniture and fixtures, National Museum	1889	.40			.40		.40	
Do	1890	998.00			998.00	997.72		.28
Do	1891		25,000.00		25,000.00	21,502.00		3,498.00
Preservation of collections, National Museum	1887		11.45		11.45	11.45		
Do	1889	14.70			14.70	14.67	.03	
Do	1890	914.23		143.59	1,057.82	1,046.31		11.51
Do	1891		140,000.00		140,000.00	135,213.92		4,786.08
Postage, National Museum	1890	500.00			500.00			500.00
Do	1891		500.00		500.00	500.00		
Building, National Museum			5,000.00		5,000.00			5,000.00
Purchase of the Capron collection of Japanese works of art			10,000.00		10,000.00	10,000.00		
Propagation of food fishes	1889	539.36	215.20	1.99	756.55	254.04	502.51	
Do	1890	10,130.49		3,862.84	22,993.33	18,591.93		4,401.40
Do	1891		298,900.00	4,332.98	303,232.98	286,871.70		16,361.28
Fish hatchery:								
Lake County, Colo.		1,500.00	20,000.00		21,500.00	9,200.00		12,300.00
Lake Erie		7,500.00	10,000.00		17,500.00	17,500.00		
Duluth, Minn.		3.64	236.00		239.64	236.00	3.64	
Gulf States			1,000.00		1,000.00			1,000.00
Columbia River		4.15			4.15		4.15	
New York			5,000.00		5,000.00			5,000.00
Rocky Mountain region			1,000.00		1,000.00			1,000.00
Chesapeake Bay, Maryland			15,000.00		15,000.00			15,000.00
Northville, Mich.			20,000.00		20,000.00	15,000.00		5,000.00
Neosho, Mo.			5,000.00		5,000.00	5,000.00		3,500.00
Vermont			5,000.00		5,000.00			5,000.00
Fish hatcheries, Maine		5,000.00	29,393.10		34,393.10	9,500.00		24,893.10
Fish pond, Monument lot		99.50			99.50		99.50	
Steam vessels, food fishes		778.06	10,000.00		10,778.06		778.06	10,000.00
Sailing vessels, food fishes		97.72			97.72		97.72	
Fish Commissioner's buildings, Woods Holl		214.21	213.00		427.21	213.06	214.15	
Damages to fishing schooner <i>Lucy Ann</i>			25.00		25.00	25.00		
To promote the education of the blind		2,500.00		10,000.00	12,500.00	10,000.00		2,500.00
Purchase and management of Louisville and Portland Canal		640.00	690.00		1,330.00	1,330.00		
Refunding to national banking associations excess of duty			315.75		315.75	315.75		
Salaries, Bureau of Engraving and Printing	1890			52.55	52.55			52.55
Do	1891		17,450.00	1,256.62	18,706.62	17,450.00		1,256.62
Carried forward		1,231,897.84	13,318,367.02	611,940.50	15,162,205.36	12,851,830.70	297,356.02	2,013,018.64

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$1,231,897.84	\$13,318,367.02	\$611,940.50	\$15,162,205.36	\$12,851,830.70	\$297,356.02	\$2,013,018.64
Compensation of employes, Bureau of Engraving and Printing	1889	10,543.15			10,543.15		10,543.15	
Do	1890			437.95	437.95			437.95
Do	1891		370,000.00	55,740.64	425,740.64	425,711.00		29.64
Plate printing, Bureau of Engraving and Printing	1889	8,735.31			8,735.31		8,735.31	
Do	1890			4,021.60	4,021.60			4,021.60
Do	1891		525,000.00	81,059.25	606,059.25	605,979.00		80.25
Material and miscellaneous expenses, Bureau of Engraving and Printing	1889	24,892.78			24,892.78	20.00	24,872.78	
Do	1890	1,049.26		2,870.36	4,519.62	1,862.00		2,657.62
Do	1891		178,000.00	35,750.38	213,750.38	208,601.00		5,149.38
Outstanding liabilities		527,618.60		40,087.98	567,706.58	32,940.01		534,766.57
Trust fund interest for support of free schools in South Carolina		462.17	2,015.61		2,477.78	2,100.00		377.78
Sinking fund, Central Pacific R. R. Co.		2,897.90	494,252.74		497,150.64	481,191.25		15,959.39
Sinking fund, Union Pacific R. R. Co.		7,061.44	1,832,106.63	2,772,750.00	4,611,918.07	4,609,848.45		2,069.62
Contingent expenses national currency (reimbursable), office of the Treasurer.			22,280.70		22,280.70	22,280.70		
Salaries, office of assistant U. S. treasurer:								
Baltimore	1889	1.90			1.90		1.90	
Do	1890			59.30	59.30			59.30
Do	1891		21,600.00		21,600.00	21,570.60		29.40
Boston	1889	592.93			592.93		592.93	
Do	1890	84.20			84.20			84.20
Do	1891		37,910.00		37,910.00	37,910.00		
Chicago	1889	475.73			475.73		475.73	
Do	1890	302.29			302.29			302.29
Do	1891		25,900.00		25,900.00	25,831.27		68.73
Cincinnati	1891		16,560.00		16,560.00	16,560.00		
New York	1889	790.82			790.82		790.82	
Do	(1889) (1890)	2.61			2.61		2.61	
Do	1890			144.66	144.66			144.66
Do	1891		185,110.07		185,110.07	184,895.86		214.21
New Orleans	1889	198.29			198.29		198.29	
Do	1890	19.67			19.67			19.67
Do	1891		18,090.00		18,090.00	18,090.00		
Philadelphia	1889	127.25			127.25		127.25	
Do	1890	12.84			12.84			12.84

Do.	1891		36,540.00	6,057.40	42,597.40	42,597.37		.03
St. Louis	1889	477.65			477.65		477.65	
Do.	1890	30.00			30.00			30.00
Do.	1891		17,860.00	446.50	18,306.50	18,306.50		
San Francisco	1890	595.61			595.61	595.61		
Do.	1891		27,120.00		27,120.00	27,120.00		
Credits in accounts of Treasurer of the United States for losses in office of assistant treasurer, San Francisco			10,000.00		10,000.00	10,000.00		
Salaries special agents, Independent Treasury	1889			942.14	942.14		942.14	
Do.	1891		5,000.00	1,827.46	6,827.46	5,000.00		1,827.46
Paper for checks and drafts, independent treasury	1889	207.09			207.09		207.09	
Do.	1890	2,422.43			2,422.43	2,413.14		4.29
Do.	1891		9,000.00		9,000.00	8,842.13		157.87
Contingent expenses, independent treasury	1888	3,098.64			3,098.64		3,098.64	
Do.	1889		7,636.57		7,636.57	7,636.57		
Do.	1890	23,180.08		337.15	23,517.23	7,149.51		16,367.72
Do.	1891		70,000.00	130.33	70,130.33	59,732.29		10,398.04
Contingent expenses, independent treasury, certified claims			442.70		442.70	442.70		
Salaries, office of Director of the Mint	1889	993.07			993.07		993.07	
Do.	1890	1,000.00		63.94	1,063.94			1,063.94
Do.	1891		28,960.00		28,960.00	28,500.00		460.00
Contingent expenses, office of Director of the Mint	1889	2,754.00			2,754.00	52.60	2,701.40	
Do.	1890	1,579.28			1,579.28	622.34		956.94
Do.	1891		7,750.00	215.44	7,965.44	6,164.38		1,801.06
Freight on bullion and coin, mints and assay offices	1889	1,616.94			1,616.94		1,616.94	
Do.	1890	2,549.50			2,549.50	1,254.22		1,295.28
Do.	1891		10,000.00		10,000.00	7,459.77		2,540.23
Salaries, mint at Carson	1889	10,100.00			10,100.00		10,100.00	
Do.	1890	5.00		41.18	46.18			46.18
Do.	1891		29,550.00		29,550.00	29,550.00		
Wages of workmen, mint at Carson	1889	28,380.38			28,380.38		28,380.38	
Do.	1890			.11	.11			.11
Do.	1891		30,000.00		30,000.00	30,000.00		
Contingent expenses, mint at Carson	1889	14,308.79			14,308.79		14,308.79	
Do.	1890	191.79		549.15	740.94	176.53		564.41
Do.	1891		12,500.00	225.00	12,725.00	12,193.77		531.23
Salaries, mint at Denver	1889	59.60			59.60		59.60	
Do.	1890			109.89	109.89			109.89
Do.	1891		10,950.00		10,950.00	10,950.00		
Wages of workmen, mint at Denver	1889	1,761.50			1,761.50		1,761.50	
Do.	1890	1,175.00		23.75	1,198.75			1,198.75
Do.	1891		13,750.00		13,750.00	13,750.00		
Contingent expenses, mint at Denver, certified claims		231.24			231.24			
Contingent expenses, mint at Denver	1889	3,590.73			3,590.73		3,590.73	
Do.	1890	3,002.65		68.08	3,070.73	517.59		2,553.14
Do.	1891		6,000.00		6,000.00	2,566.62		3,433.38
Salaries, mint at New Orleans	1889	56.55			56.55		56.55	
Do.	1891		31,950.00		31,950.00	31,950.00		
Wages of workmen, mint at New Orleans	1889	142.75			142.75		142.75	
Carried forward		1,921,646.01	17,412,433.28	3,615,900.14	22,949,979.43	19,913,001.72	412,134.02	2,624,843.09

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>TREASURY—continued.</b>								
Brought forward	1890	\$1,921,646.01	\$17,412,433.28	\$3,615,900.14	\$22,949,979.43	\$19,913,001.72	\$412,134.02	\$2,624,843.69
Wages of workmen, mint at New Orleans	1890			58.69	58.69			58.69
Do	1891		74,000.00		74,000.00	74,000.00		
Contingent expenses, mint at New Orleans	1889	462.14			462.14		462.14	
Do	1890			12.70	12.70	4.50		8.20
Do	1891		35,000.00		35,000.00	34,993.70		6.30
Salaries, mint at Philadelphia	1889	115.49			115.49		115.49	
Do	1891		41,550.00		41,550.00	41,364.56		185.44
Wages of workmen, mint at Philadelphia	1889	273.83			273.83		273.83	
Do	1890			195.44	195.44			195.44
Do	1891		293,000.00	542.32	293,542.32	293,542.32		
Contingent expenses, mint at Philadelphia	1889	29,184.23			29,184.23		29,184.23	
Do	1890	797.60		1,119.62	1,917.22	1,811.53		105.69
Do	1891		80,000.00	27.00	80,027.00	79,696.64		330.36
Salaries, mint at San Francisco	1889	37.60		86.22	123.82			123.82
Do	1891		41,100.00		41,100.00	41,100.00		
Wages of workmen, mint at San Francisco	1889	2,614.56			2,614.56		2,614.56	
Do	1890			1,182.85	1,182.85			1,182.85
Do	1891		170,000.00		170,000.00	170,000.00		
Contingent expenses, mint at San Francisco	1889	644.55			644.55		644.55	
Do	1890	197.38		249.65	447.03	16.33		430.70
Do	1891		40,000.00		40,000.00	39,354.99		645.01
Salaries, assay office, Boise City	1891		3,200.00		3,200.00	3,200.00		
Wages and contingent expenses, assay office, Boise City	1889	.95	14.63		15.58	14.63	.95	
Do	1890	286.03		77.40	363.43	145.21		218.22
Do	1891		7,500.00		7,500.00	7,467.71		32.29
Salaries, assay office, Charlotte	1891		2,750.00		2,750.00	2,750.00		
Wages and contingent expenses, assay office, Charlotte	1889	2.66			2.66		2.66	
Do	1890			.25	.25			.25
Do	1891		2,000.00		2,000.00	2,000.00		
Salaries, assay office, Helena	1889	.07			.07		.07	
Do	1891		7,700.00	502.60	8,202.60	8,202.60		
Wages and contingent expenses, assay office, Helena	1889	167.25			167.25		167.25	
Do	1890			70.00	70.00			70.00
Do	1891		12,701.50	580.00	13,281.50	13,281.50		
Contingent expenses, assay office, Helena	1889	2,224.41			2,224.41	2.68	2,221.73	
Do	1890	44.49			44.49			
Do	1891		5,000.00	82.17	5,082.17	4,565.08		577.09
Salaries, assay office, New York	1891		39,250.00		39,250.00	39,250.00		
Wages of workmen, assay office, New York	1889	1,302.00			1,302.00		1,302.00	

Do.	1890		791.50	791.50		791.50		791.50
Do.	1891		25,000.00	25,000.00	25,000.00		25,000.00	
Contingent expenses, assay office, New York	1889	2,835.99		2,835.99		2,835.99		
Do.	1890		132.60	132.60				132.60
Do.	1891		10,000.00	10,000.00	10,000.00		10,000.00	
Salaries, assay office, St. Louis	1891		3,500.00	3,500.00	3,500.00		3,500.00	
Wages and contingent expenses, assay office, St. Louis	1889	131.94		131.94		131.94		
Do.	1890		.74	.74				.74
Do.	1891		2,400.00	2,400.00	2,400.00		2,400.00	
Parting and refining bullion		126,883.70		207,372.79	334,256.49	228,612.33		105,644.10
Coinage of the standard silver dollar			93,641.43	8,237.97	101,879.40	101,879.40		
Salaries, governor, etc., Territory of Alaska, certified claims			1,361.68		1,361.68	1,361.38	.30	
Salaries, governor, etc, Territory of Alaska.	1887		246.00		246.60			
Do.	1889	1,139.22		1,139.22		18.53	1,120.09	
Do.	1890	5,944.50		5,944.50		2,941.81		3,002.69
Do.	1891		21,958.91	21,958.91	21,958.91	18,790.41		3,168.50
Contingent expenses, Territory of Alaska	1889	260.55		260.55			260.55	
Do.	1891		2,000.00	2,000.00	2,000.00			
Salaries, governor, etc., Territory of Arizona	1889	387.35		387.35			387.35	
Do.	1890	1,966.75		1,966.75		1,966.75		
Do.	1891		13,900.00	13,900.00	13,900.00	11,831.35		2,068.65
Legislative expenses, Territory of Arizona	1889	2,699.57		2,699.57			2,699.57	
Do.	1890	200.00		395.40				395.40
Do.	1891		24,250.00	24,250.00	24,250.00			
Contingent expenses, Territory of Arizona	1889	272.79		272.79			272.79	
Do.	1890	125.00		125.00		125.00		
Do.	1891		500.00	500.00	375.00			125.00
Salaries, governor, etc., Territory of Dakota	1889	956.52		956.52			956.52	
Do.	1890	18,351.19		18,351.19		345.62		18,005.57
Legislative expenses, Territory of Dakota.	1889	8,678.75		8,678.75			8,678.75	
Do.	1890	1,500.00		1,673.78				1,673.78
Contingent expenses, Territory of Dakota.	1890	250.00		250.00		77.52		172.48
Constitutional convention, Territory of Dakota.			25,714.51	1,952.68	27,667.19	10,854.71		16,812.48
Salaries, governor, etc., Territory of Idaho.	1889	733.70		733.70			733.70	
Do.	1890	2,741.75		2,741.75		2,741.75		
Do.	1891		13,400.00	13,400.00	4,794.46			8,605.54
Legislative expenses, Territory of Idaho	1888*			1,406.50			1,406.50	
Do.	1889			587.26			587.26	
Do.	1890			6.75				6.75
Do.	1891		1,000.00	1,000.00		1,000.00		
Contingent expenses, Territory of Idaho	1891		500.00	500.00		170.00		330.00
Constitutional convention, Territory of Idaho.			28,000.00	28,000.00	28,000.00	28,000.00		
Salaries, governor, etc., Territory of Montana.	1889	519.23		519.23		519.23		
Do.	1890	10,598.47		10,598.47				10,598.47
Legislative expenses, Territory of Montana, certified claims			750.00	750.00		750.00		
Do.	1887		3,169.60	3,169.60		3,169.60		
Carried forward.....		2,147,178.22	18,538,492.14	3,841,545.02	24,527,215.38	21,257,471.64	469,195.39	2,800,548.35

\*And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—Continued.								
Brought forward		\$2, 147, 178.22	\$18, 538, 492.14	\$3, 841, 545.02	\$24, 527, 215.38	\$21, 257, 471.64	\$469, 195.39	\$2, 800, 548.35
Legislative expenses, Territory of Montana, certified claims	1888*			4, 257.46	4, 257.46		4, 257.46	
Do	1889	3, 964.70			3, 964.70	1, 062.46	2, 902.24	
Do	1890	1, 078.44			1, 078.44			1, 078.44
Contingent expenses, Territory of Montana	1890	250.00			250.00			250.00
Constitutional convention, Territory of Montana		296.20			296.20			296.20
Salaries, governor, etc., Territory of New Mexico	1889	398.04			398.04		398.04	
Do	1890	2, 972.25			2, 972.25	2, 972.25		
Do	1891		19, 826.63		19, 826.63	16, 525.72		3, 300.91
Legislative expenses, Territory of New Mexico	1889	.31			.31		.31	
Do	1891		24, 250.00		24, 250.00	24, 250.00		
Contingent expenses, Territory of New Mexico	1891		509.00		500.00	500.00		
Repairs of Old Adobe Palace, Santa Fé, N. Mex.		3, 000.00			3, 000.00	3, 000.00		
Salaries, governor, etc., Territory of Oklahoma	1890		20, 000.00	602.27	20, 602.27	6, 499.49		14, 102.78
Do	1891		13, 400.00		13, 400.00	12, 295.65		1, 104.35
Expenses of the first legislative assembly, Territory of Oklahoma			40, 000.00		40, 000.00	40, 000.00		
Legislative expenses, Territory of Oklahoma	1890			1, 789.20	1, 789.20			1, 789.20
Do	1891		2, 100.00		2, 100.00	2, 100.00		
Contingent expenses, Territory of Oklahoma	1891		1, 500.00		1, 500.00	1, 500.00		
Public schools, Territory of Oklahoma			50, 000.00		50, 000.00	35, 000.00		15, 000.00
Salaries, governor, etc., Territory of Utah	1889	440.20			440.20		440.20	
Do	1890	2, 089.00			2, 089.00	2, 089.00		
Do	1891		16, 400.00		16, 400.00	14, 895.00		1, 505.00
Legislative expenses, Territory of Utah	1889	345.15			345.15		345.15	
Do	1890	823.10		681.85	1, 509.95			1, 509.95
Do	1891		1, 500.00		1, 500.00	1, 500.00		
Contingent expenses, Territory of Utah	1891		500.00		500.00	500.00		
Compensation Utah Commission	1891		25, 000.00		25, 000.00	25, 000.00		
Contingent expenses Utah Commission	1889	87.80			87.80		87.80	
Do	1890	2.50		241.14	243.64	40.00		203.64
Do	1891		8, 500.00		8, 500.00	8, 480.00		20.00
Compensation and expenses officers of election, Territory of Utah	1889	24.39			24.39		24.39	
Do	1890	11, 061.35			11, 061.35	8, 000.00		3, 061.35
Do	1891		25, 000.00		25, 000.00	20, 000.00		5, 000.00
Industrial Home, Territory of Utah		818.23			818.23	818.23		
Aid to Industrial Home, Territory of Utah	1889	55.38			55.38		55.38	
Do	1890			.72	.72			.72



Do.	1891		4,000.00		4,000.00	4,000.00		
Salaries, governor, etc., Territory of Washington	1889	1,010.89			1,010.89		1,010.89	
Do.	1890	10,231.10			10,231.10			10,231.10
Legislative expenses, Territory of Washington	1890	19,940.91			19,940.91			19,940.91
Constitutional convention, Territory of Washington		416.46	6,076.27		6,492.73	6,075.31		417.42
Contingent expenses, Territory of Washington	1890			178.23	178.23			178.23
Salaries, governor, etc., Territory of Wyoming	1890	1,841.75			1,841.75	1,841.75		
Do.	1891		13,400.00		13,400.00	3,887.46		9,512.54
Legislative expenses, Territory of Wyoming	1890			1,386.60	1,386.60			1,386.60
Do.	1891		1,000.00	166.45	1,166.45	1,000.00		166.45
Contingent expenses, Territory of Wyoming	1891		500.00	25.39	525.39	500.00		25.39
Constitutional convention, Territory of Wyoming			30,000.00	8,648.83	38,648.83	35,000.00		3,648.83
Improvement and repairs, District of Columbia	1887	341.47			341.47		341.47	
Do.	1887	139.12			139.12		139.12	
Do.	1888			1,102.99	1,102.99		1,102.99	
Do.	1889	4,157.87		141.39	4,299.26	449.81	3,849.45	
Do.	1890		1,960.17	41,297.61	43,257.78	43,257.78		
Do.	1891		804,800.00	95,488.55	900,288.55	720,000.00		180,288.55
Permit work, District of Columbia	1889	26,060.27	127.00	6,183.88	32,371.15	7,516.89	24,854.26	
Do.	1890	20,575.87		48,251.99	68,827.86	41,097.03		27,730.83
Do.	1891		215,000.00	75,895.09	290,895.09	234,000.00		56,895.09
Bridges, District of Columbia	1889	52.14			52.14		52.14	
Do.	1890			122.18	122.18	8.64		113.54
Do.	1891		25,000.00	790.41	25,790.41	25,789.41		1.00
Sewers, District of Columbia	1889	5,609.62			5,609.62		5,609.62	
Do.	1890	11,255.09		3,153.82	14,408.91	14,255.09		153.82
Do.	1891		298,500.00	45,280.63	343,780.63	245,000.00		98,780.63
Completion of the sewerage system, District of Columbia			.62		.62	.62		
Examination of the sewerage system, District of Columbia				6.90	6.90			6.90
Washington Asylum, District of Columbia	1888			.98	.98		.98	
Do.	1889	125.66			125.66		125.66	
Do.	1890		5,027.41	283.84	5,311.25	5,027.41		283.84
Do.	1891		53,685.41	2,778.64	61,464.05	61,462.35		1.70
Transportation of paupers and prisoners, District of Columbia	1888			.80	.80		.80	
Do.	1889	660.92			660.92		660.92	
Do.	1890	1,043.66		246.36	1,290.02	501.00		789.02
Do.	1891		4,000.00	75.97	4,075.97	3,112.46		963.51
Relief of the poor, District of Columbia	1888			3.11	3.11		3.11	
Do.	1889	973.17			973.17		973.17	
Do.	1890	31.00		325.14	356.14			356.14
Do.	1891		21,400.00	2,876.45	24,276.45	24,276.45		
Support and medical treatment of the infirm poor, District of Columbia				.47	.47		.47	
Reform School	1889			99.86	99.86		99.86	
Do.	1890			641.88	641.88	424.70		217.18
Carried forward		2,276,357.23	20,279,445.65	4,184,572.10	26,740,374.98	22,962,983.60	516,531.27	3,260,860.11

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward.....		\$2, 276, 357. 23	\$20, 279, 445. 65	\$4, 184, 572. 10	\$26, 740, 374. 98	\$22, 962, 983. 60	\$516, 531. 27	\$3, 260, 860. 11
Reform school.....	1891		39, 666. 41	1, 065. 91	40, 732. 32	40, 732. 32		
Hospital for the Insane, District of Columbia.....	1891		87, 500. 00	7, 291. 66	94, 791. 66	94, 791. 66		
Columbia Hospital for Women and Lying-in Asylum, District of Columbia.....	1891		20, 000. 00		20, 000. 00	20, 000. 00		
Children's Hospital, District of Columbia.....	1890	. 10			. 10		. 10	
Do.....	1891		10, 000. 00	8. 00	10, 008. 00	10, 008. 00		
St. Ann's Infant Asylum, District of Columbia.....	1890	9. 43			9. 43			9. 43
Do.....	1891		6, 500. 00	. 47	6, 500. 47	6, 500. 00		. 47
St. John's Church Orphanage, District of Columbia.....	1891		1, 500. 00		1, 500. 00	1, 500. 00		
Industrial Home School, District of Columbia.....	1888*			. 01	. 01		. 01	
Do.....	1890			117. 21	117. 21			117. 21
Do.....	1891		14, 000. 00	. 35	14, 000. 35	13, 500. 00		500. 35
Women's Christian Association, District of Columbia.....	1891		4, 000. 00		4, 000. 00	4, 000. 00		
Washington Hospital for Foundlings, District of Columbia.....	1889			16. 64	16. 64		16. 64	
Do.....	1891		7, 000. 00	69. 54	7, 069. 54	7, 000. 00		69. 54
National Association for Colored Women and Children, District of Columbia.....	1889			. 14	. 14		. 14	
Do.....	1890	22. 00			22. 00			22. 00
Do.....	1891		12, 000. 00		12, 000. 00	12, 000. 00		
Association for Works of Mercy, District of Columbia.....	1891		8, 042. 00		8, 042. 00	8, 042. 00		
National Temperance Home, District of Columbia.....	1890	. 55		. 55	1. 10			1. 10
Do.....	1891		2, 500. 00		2, 500. 00	2, 500. 00		
National Homeopathic Hospital Association, District of Columbia.....	1891		12, 000. 00		12, 000. 00	12, 000. 00		
German Orphan Asylum Association, District of Columbia.....	1891		6, 000. 00		6, 000. 00	6, 000. 00		
House of the Good Shepherd, District of Columbia.....	1891		3, 000. 00		3, 000. 00	3, 000. 00		
Columbia Institution for the Deaf and Dumb, District of Columbia.....	1891		10, 500. 00	11. 15	10, 511. 15	10, 500. 00		11. 15
Buildings, Metropolitan police, District of Columbia.....		125. 45	15, 375. 00	5, 210. 99	20, 711. 44	20, 375. 00		336. 44
Buildings and grounds, public schools, District of Columbia.....	{1887}							
Do.....	{1888}	975. 56			975. 56		975. 56	
Do.....	1889	2. 39	13. 27		15. 66	13. 27	2. 39	
Do.....	1890		459. 50		459. 50	459. 50		
Do.....	1891	17, 879. 61	268, 925. 00	52, 801. 14	339, 605. 75	265, 000. 00		74, 605. 75
Do.....	{1891}		220, 000. 00		220, 000. 00	35, 000. 00		185, 000. 00
Do.....	{1892}							
Buildings, Reform School, District of Columbia.....		7. 15			7. 15		7. 15	

Buildings, Washington Hospital for Foundlings, District of Columbia	5,000.00		23	5,000.23			5,000.23
Buildings, Association for Works of Mercy, District of Columbia	12.23			12.23		12.23	
Buildings, fire department, District of Columbia	115.50	22,000.00	6,957.39	29,072.89	28,957.39		115.50
Buildings, Washington Asylum, District of Columbia		30,600.00	4,956.39	35,556.39	20,000.00		15,556.39
Buildings, St. Rose Industrial School, District of Columbia		2,500.00		2,500.00	2,500.00		
Buildings, Central Dispensary and Emergency Hospital, District of Columbia		30,000.00		30,000.00	10,000.00		20,000.00
General expenses, District of Columbia			.66	.66		.66	
Salaries and contingent expenses, offices, District of Columbia	1886 2.20			2.20		2.20	
Do	1887 45.81			45.81		45.81	
Do	1888 89.78			89.78		89.78	
Do	1889 2,093.10	973.45		3,666.55	978.25	2,688.30	
Do	1890 33.50	558.75	3,834.50	4,426.75	580.35		3,846.40
Do	1891	13,600.00		13,600.00	13,600.00		
Do	1888*		13	13		13	
Salaries, office, District of Columbia	1891	137,914.13	2,822.50	140,736.63	140,539.78		196.85
Sinking fund, District of Columbia	1891	1,213,947.97	44,610.00	1,258,557.97	1,258,557.97		
Salaries, sinking fund office, District of Columbia	1891	2,197.80		2,197.80	2,197.80		
Salaries and contingent expenses, sinking fund, District of Columbia	1889 262.70			262.70		262.70	
Do	1890 150.00			150.00			150.00
Do	1891	202.20		202.20	202.20		
Public schools, District of Columbia	1887 56.02			56.02		56.02	
Do	1888*		71			71	
Do	1888 2,796.66	231.40		3,028.06	231.40	2,796.66	
Do	1889 6,001.21	4,148.82		10,150.03	4,148.82	6,001.21	
Do	1890	4,121.97	3,827.46	7,949.43	4,602.40		3,347.03
Do	1891	712,551.00	18,208.12	730,759.12	730,656.37		102.75
Metropolitan police, District of Columbia	1889 8,269.44			8,269.44		8,269.44	
Do	1890 57.21		7,104.06	7,161.27	4,240.00		2,921.27
Do	1891	482,180.33	9,559.98	491,740.31	491,740.31		
Fire department, District of Columbia	1888*		3.00			3.00	
Do	1888 12.81	5.10		17.91	5.10	12.81	
Do	1889 1,549.38	129.10		1,678.48	129.10	1,549.38	
Do	1890 10	14.18	1,987.24	2,001.52	514.18		1,487.34
Do	1891	143,924.44	6,644.30	150,568.74	150,000.00		568.74
Telegraph and telephone service, District of Columbia	1889 5,214.49			5,214.49	28.50	5,185.99	
Do	1890	637.48	15.41	652.89	638.48		14.41
Do	1891	18,701.37	1,439.02	20,140.39	20,140.39		
Health department, District of Columbia	1889 151.33			151.33		151.33	
Do	1890	8.79	325.26	334.05	8.79		325.26
Do	1891	49,210.00	1,184.00	50,394.00	50,394.00		
Courts, District of Columbia	1888*		10	10		10	
Do	1888 358.64			358.64		358.64	
Carried forward	2,328,251.58	23,898,785.11	4,364,646.32	30,591,683.01	26,471,496.93	545,020.36	3,675,165.72

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

722

REPORT ON THE FINANCES.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$2,328,251.58	\$23,898,785.11	\$4,364,646.32	\$30,591,683.01	\$26,471,496.93	\$545,020.36	\$3,575,165.72
Courts, District of Columbia	1889	11.63	1,473.08	107.50	1,592.21	1,473.12	11.59	107.50
Do.	1890		1,898.75	44.41	1,943.16	1,898.75		44.41
Do.	1891		28,325.00	435.62	28,760.62	28,570.00		190.62
Pay of jurors and bailiffs, police courts, District of Columbia.	1889	9,400.00			9,400.00		9,400.00	
Streets, District of Columbia	1890	2.43			2.43		2.43	
Do.	1887		5.00		5.00	5.00		
Do.	1888		2.04		2.04	2.04		
Do.	1888*			1,845.37	1,845.37		1,845.37	
Do.	1889		26.00	3,291.16	3,317.16	1,409.56		
Do.	1890	77,777.60	647.28	7,697.48	86,122.36	75,647.28		10,475.08
Do.	1891		407,750.00	24,163.64	431,913.64	366,000.00		65,913.64
Do.	1891		9,728.88		9,728.88	9,728.88		
Miscellaneous expenses, District of Columbia.	1886	14.79			14.79		14.79	
Do.	1887		14.40		69.77	14.40	55.37	
Do.	1888		16.02		32.03	16.02		16.01
Do.	1889	132.67	1,295.94		1,428.61	1,301.94	128.67	
Do.	1890		7,397.27	780.86	8,178.13	7,485.93		692.20
Do.	1891		1,000.00		1,000.00	1,000.00		
Contingent and miscellaneous expenses, District of Columbia.	1888*			.04	.04		.04	
Do.	1891		45,355.00	5,202.96	50,557.96	50,549.96		8.00
Do.	1889	2,002.25			2,002.25		2,002.25	
Defending suits in claims against the District of Columbia	1890	1,932.75			1,932.75			1,932.75
Do.	1891		2,500.00		2,500.00	2,000.00		500.00
Do.				1,984.71	1,984.71	1,984.71		
Deficiency in sale of bonds retained from contractors, District of Columbia	1890		6.75	35.47	42.22	6.75		35.47
Writs of lunacy, District of Columbia	1891		2,000.00	146.54	2,146.54	2,146.54		
Do.	1889	2.55	4.04		6.59	6.59		
Emergency fund, District of Columbia	1890	4,235.00			4,235.00	655.72		3,579.28
Do.	1891		5,000.00	6.75	5,006.75	1,373.00		3,633.75
Do.		84,627.09	54,222.96		138,850.05			138,850.05
Water fund, District of Columbia.	1887		49.84	5.00	54.84	54.84		
Water department, reimbursable, District of Columbia	1887			27.00	27.00		27.00	
Do.	1888							
Do.	1888*			.10	.10		.10	

Do.....	1888		16.25	16.25		
Do.....	1889		93.43	93.43		
Do.....	1890	64,447.41	6,949.29	71,396.70	71,396.70	
Do.....	1891	152,320.08	19,289.92	171,610.00	171,610.00	
Do.....	{1891}			500.00	500.00	
Do.....	{1892}	500.00				
Washington Aqueduct, District of Columbia	1889	2,266.34		2,266.34	2,266.34	
Do.....	1891		25,500.00	25,500.00	20,000.00	
Water supply, District of Columbia		111,709.28		111,709.28	111,709.28	
Erection of fishways at Great Falls, District of Columbia		30,020.32		30,020.32	500.00	29,520.32
Increasing water supply, Washington, District of Columbia		431,795.17	4,665.52	436,460.69	3,354.32	432,606.37
Washington redemption fund, District of Columbia		981.49	3,878.82	5,232.14	5,076.99	155.15
Washington special tax fund, District of Columbia		9,486.46	1,025.03	12,105.54	1,500.00	10,605.54
Surplus fund, District of Columbia		86.00	11.76	97.76		97.76
Refunding water rent and taxes, District of Columbia			1,341.86	858.14	2,200.00	
Refunding taxes, District of Columbia			12,715.38	1,284.02	14,000.00	
Refunding tax-lien certificates, District of Columbia		1,594.26	734.58	1,603.51	3,932.35	2,932.35
Guaranty fund, District of Columbia		3,915.15	45,200.23	49,115.38	49,115.38	
Redemption of Pennsylvania avenue paving certificates, District of Columbia		611.31		611.31		611.31
Redemption of Pennsylvania avenue paving scrip, District of Columbia		117.05		117.05		117.05
Redemption of assessment certificates, District of Columbia		275.46	694.43	800.50	1,735.95	34.44
Payment of referees, Court of Claims, District of Columbia		380.00	1,680.00	2,060.00	2,060.00	
Expenses of assessing real property, District of Columbia	1889		518.40	518.40	518.40	
Police relief fund, District of Columbia		725.10	10,661.00	11,389.77	11,389.77	
Firemen's relief fund, District of Columbia		110.00	1,521.42	1,631.42	1,631.42	
Keeping open the Potomac River, District of Columbia		10,000.00		10,000.00		10,000.00
Plats of subdivisions outside of Washington and Georgetown, District of Columbia			5,000.00	5,000.00		5,000.00
Employment of the poor, filling up grounds, District of Columbia			9.50	9.50		9.50
Purchase and reconstruction of the Aqueduct bridge, District of Columbia		7.33		7.33		7.33
Bridge across Rock Creek on Woodley Lane road, District of Columbia		15.66		15.66		15.66
Special counsel in case of Samuel Strong, District of Columbia		2,500.00		2,500.00		2,500.00
To maintain public order, District of Columbia		1,043.02		1,043.02	1,043.02	
Compilation of the laws, District of Columbia			1,000.00	3,190.58	1,182.50	3,008.08
Militia, District of Columbia	1891	27,820.35	65.78	27,886.13	27,881.63	4.50
Do.....	1890	18,562.65	142.07	18,704.72	18,562.65	142.07
Constructing county roads, District of Columbia	1891	178,950.00	60,000.00	238,950.00	180,000.00	58,950.00
Do.....	{1891}			127,000.00		127,000.00
Do.....	{1892}	127,000.00				
Carried forward.....		3,116,101.12	25,148,696.44	4,511,249.91	32,776,047.47	579,255.42
						4,474,429.42

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

724

REPORT ON THE FINANCES.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward.....		\$3, 116, 101. 12	\$25, 148, 696. 44	\$4, 511, 249. 91	\$32, 776, 047. 47	\$27, 722, 362. 63	\$579, 255. 42	\$4, 474, 429. 42
Board to consider location of electric wires, District of Columbia.....			10, 000. 00		10, 000. 00	10, 000. 00		
Judgments, District of Columbia.....			81, 977. 51	160. 25	82, 137. 76	81, 977. 51	160. 25	
Interest on 3.65 bonds, District of Columbia.....			25, 286. 12		25, 286. 12	25, 286. 12		
Rock Creek Park, District of Columbia.....			1, 200, 000. 00		1, 200, 000. 00	92, 000. 00		1, 108, 000. 00
Zoological Park, District of Columbia.....				24, 076. 51	24, 076. 51	23, 701. 92		374. 59
Public bathing beach.....			3, 000. 00		3, 000. 00	3, 000. 00		
Benning Road Bridge, District of Columbia.....			60, 000. 00		60, 000. 00	1, 000. 00		59, 000. 00
Bridge across the Eastern Branch, Potomac River, District of Columbia.....				2. 02	2. 02		2. 02	
Salaries, Coast and Geodetic Survey.....	1889	10, 192. 72			10, 192. 72		10, 192. 72	
Do.....	1890	205. 00			205. 00			205. 00
Do.....	1891		256, 061. 65		256, 061. 65	242, 000. 00		14, 061. 65
Party expenses, Coast and Geodetic Survey.....	1888		483. 25		483. 25		483. 25	
Do.....	1889	5, 403. 31	2, 465. 21		7, 868. 52	2, 547. 76	5, 320. 76	
Do.....	1890	2, 000. 00	1, 777. 22	43. 30	3, 820. 52	1, 027. 21		2, 793. 31
Do.....	1891		166, 800. 00		166, 800. 00	148, 681. 59		18, 118. 41
General expenses, Coast and Geodetic Survey.....	1889	179. 55	117. 71		297. 26	120. 71	176. 55	
Do.....	1890	265. 00		158. 34	423. 34	283. 61		134. 73
Do.....	1891		52, 402. 55	985. 75	53, 388. 30	47, 286. 38		6, 101. 92
Certified Claims, Coast and Geodetic Survey.....		8. 00			8. 00			8. 00
Publishing observations, Coast and Geodetic Survey.....	1891		1, 618. 08		1, 618. 08	1, 600. 00		18. 08
Points for State surveys, Coast and Geodetic Survey.....	1885		27. 51		27. 51	27. 51		
Repairs to vessels, Coast Survey.....	1889	210. 48			210. 48		210. 48	
Do.....	1890		62. 68		62. 68	62. 58		10
Do.....	1891		25, 000. 00		25, 000. 00	24, 950. 00		50. 00
Alaska boundary survey.....			15, 000. 00		15, 000. 00	11, 250. 00		3, 750. 00
Salaries, office Secretary of War.....	1889	4, 961. 06			4, 961. 06		4, 961. 06	
Do.....	1890	779. 52		135. 28	914. 80			914. 80
Do.....	1891		108, 101. 12		108, 101. 12	104, 715. 00		3, 386. 12
Salaries, office Adjutant-General.....	1887	67. 09			67. 09		67. 09	
Do.....	1889	10, 848. 72			10, 848. 72		10, 848. 72	
Do.....	1890	9, 405. 00		343. 63	9, 748. 63			9, 748. 63
Do.....	1891		227, 377. 53		227, 377. 53	225, 445. 00		1, 932. 53
Salaries, office Inspector-General.....	1890	50. 00		2. 75	52. 75			52. 75
Do.....	1891		6, 637. 81		6, 637. 81	6, 200. 00		437. 81
Salaries, office Judge-Advocate General.....	1889	422. 85			422. 85		422. 85	
Do.....	1890	84. 25			84. 25			84. 25
Do.....	1891		14, 821. 65		14, 821. 65	14, 580. 00		241. 65

Salaries, Signal Office.....	1889	3,073.96			3,073.96		3,073.96	
Do.....	1890	2,010.00		329.47	2,339.47		2,339.47	
Do.....	1891		154,893.70		154,893.70	152,960.00		1,933.70
Salaries, office of Quartermaster-General.....	1889	4,519.92			4,519.92		4,519.92	
Do.....	1890	1,280.00		58.01	1,338.01			1,338.01
Do.....	1891		156,440.00		156,440.00	155,500.00		940.00
Salaries, office Commissary-General.....	1889	538.60			538.60		538.60	
Do.....	1890	386.70		84.47	471.17			471.17
Do.....	1891		42,760.00		42,760.00	41,815.00		945.00
Salaries, office Surgeon-General.....	1887	180.30			180.30		180.30	
Do.....	1889	7,075.87			7,075.87		7,075.87	
Do.....	1890	7,890.00		527.78	8,417.78			8,417.78
Do.....	1891		186,528.63		186,528.63	184,900.00		1,628.63
Salaries, office Paymaster-General.....	1889	107.65			107.65		107.65	
Do.....	1890	260.93		65.03	325.96			325.96
Do.....	1891		39,523.28		39,523.28	39,445.00		78.28
Salaries, office Chief of Engineers.....	1889	54.44			54.44		54.44	
Do.....	1890	175.00		4.71	179.71			179.71
Do.....	1891		23,240.00		23,240.00	22,910.00		330.00
Salaries, office Chief of Ordnance.....	1889	216.42			216.42		216.42	
Do.....	1890	185.60		4.02	189.62			189.62
Do.....	1891		44,860.00		44,860.00	44,825.00		35.00
Salaries, office Publication of Records of the Rebellion.....	1889	1,805.73			1,805.73		1,805.73	
Do.....	1890	1,184.57			1,184.57	99.79		1,084.78
Do.....	1891		31,659.46		31,659.46	29,675.00		1,984.46
Salaries, office Records and Pension Division, War Department.....	1890	313.34		1.99	315.33			315.33
Do.....	1891		957,524.15		957,524.15	924,475.00		33,049.15
Signal Service, contingent expenses.....	1890	4,500.00		45.54	4,545.54	4,500.00		45.54
Stationery, War Department.....	1889	29.22			29.22		29.22	
Do.....	1890	508.69			508.69			508.69
Do.....	1891		42,000.00	8,956.46	50,956.46	50,000.00		956.46
Contingent expenses, War Department.....	1889	107.12			107.12	.75	106.37	
Do.....	1890	5,150.33		43.15	5,193.48	5,000.00		193.48
Do.....	1891		57,395.00	587.42	57,982.42	57,904.50		77.92
Rent of buildings, War Department.....	1889	4.31			4.31		4.31	
Do.....	1891		4,600.00		4,600.00	4,200.00		400.00
Postage to postal union countries, War Department.....	1889	845.85			845.85		845.85	
Do.....	1890	65.00			65.00			65.00
Do.....	1891		1,500.00		1,500.00	1,125.00		375.00
Disposal of useless paper, War Department.....			300.00		300.00	300.00		
Salaries of employes, Public Building and Grounds, under Chief of Engineers.....	1889	.47			.47		.47	
Do.....	1891		47,620.00		47,620.00	47,620.00		
Contingent expenses, Public Buildings and Grounds, under Chief of Engineers.....	1889	14.52			14.52		14.52	
Do.....	1890			.66	.66			.66
Do.....	1891		500.00		500.00	500.00		
Improvement and care Public Buildings and Grounds, under Chief of Engineers.....	1889	1,293.62			1,293.62		1,293.62	
Carried forward.....		3,204,961.83	29,199,058.26	4,547,866.45	36,951,886.54	30,557,865.57	631,968.42	5,762,052.55

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

726

REPORT ON THE FINANCES.

Specific acts of appropriation.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amount carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$3,204,961.83	\$29,199,058.26	\$4,547,866.45	\$36,951,886.54	\$30,557,865.57	\$631,968.42	\$5,762,052.55
Improvement and care Public Buildings and Grounds, under Chief of Engineers	1890	800.00		707.30	1,507.30	8.12		1,499.18
Do	1891		66,450.00		66,450.00	66,450.00		
Water supply, Executive Mansion, War Department		5,300.00			5,300.00			5,300.00
Repairs, fuel, etc., Executive Mansion, War Department	1889	710.89			710.89		710.89	
Do	1890			49.76	49.76			49.76
Do	1891		33,000.00		33,000.00	33,000.00		
Lighting, etc., Executive Mansion, War Department	1889	945.16			945.16		945.16	
Do	1890	222.00		833.98	1,055.98			1,055.98
Do	1891		28,472.00		28,472.00	28,472.00		
Repairs to water pipes and fire plugs, War Department	1889	495.94			495.94		495.94	
Do	1890			45.93	45.93			45.93
Do	1891		2,500.00		2,500.00	2,500.00		
Telegraph to connect the Capitol with the Departments and Government Printing Office	1891		1,250.00		1,250.00	1,250.00		
Salaries, office of Superintendent of State, War, and Navy Department building	1889	754.63			754.63		754.63	
Do	1890	500.00		102.48	602.48	21.43		581.05
Do	1891		118,500.00		118,500.00	118,100.00		400.00
Fuel, lights, etc., State, War, and Navy Department building	1889	1.09			1.09		1.09	
Do	1890			2.00	2.00			2.00
Do	1891		51,500.00		51,500.00	50,000.00		1,500.00
Transportation of reports and maps to foreign countries	1889	97.90			97.90		97.90	
Do	1890	100.00			100.00	100.00		
Do	1891		100.00		100.00	100.00		
Support and medical treatment of destitute patients	1890	1,416.74			1,416.74	1,416.74		1,905.98
Do	1891		19,000.00		19,000.00	17,094.02		46,018.81
Building for State, War, and Navy Departments		71,518.81			71,518.81	25,500.00		1,191.86
Building for the Army Medical Museum and Library		1,191.86			1,191.86			1,191.86
Maintenance of Garfield Hospital	1889	1.87			1.87		1.87	
Do	1890			1.64	1.64			1.64
Do	1891		15,000.00	.23	15,000.23	15,000.00		.23
Care and maintenance of Washington Monument	1889	119.10			119.10		119.10	
Do	1890	7.74		4.24	11.98			11.98
Do	1891		11,120.00		11,120.00	11,120.00		
Prevention of obstructions and injurious deposits within the harbor and adjacent waters of New York City	1889	42.91			42.91		42.91	
Do	1890	26,917.88			26,917.88	1,533.57		25,384.31
Do	1891		33,000.00		33,000.00	28,550.89		4,449.11



Salaries, office of Secretary of the Navy	1889	2,780.58		2,780.58	2,780.58	
Do	1890	889.69		889.69	889.69	
Do	1891		46,311.50	46,311.50	46,094.84	216.66
Salaries, Bureau of Yards and Docks	1889	.02		.02	.02	
Do	1890	370.88		370.88		370.88
Do	1891		10,980.00	10,980.00	10,730.60	249.40
Salaries, Bureau of Equipment and Recruiting	1889	15.03		15.03	15.03	
Do	1890	133.43		133.43		133.43
Do	1891		7,733.42	7,733.42	7,670.98	62.44
Salaries, Bureau of Navigation	1889	354.67		354.67	354.67	
Do	1890	404.68		404.68		404.68
Do	1891		27,612.61	27,612.61	26,001.46	1,611.15
Salaries, Bureau of Ordnance	1889	1,670.77		1,670.77	1,670.77	
Do	1890	2,065.88		2,065.88		2,065.88
Do	1891		12,480.00	12,480.00	11,289.04	1,190.96
Salaries, Bureau of Construction and Repair	1890	1,608.14		1,608.14		1,608.14
Do	1891		13,980.00	13,980.00		
Salaries, Bureau of Steam Engineering	1889	2,250.01		2,250.01	2,250.01	
Do	1890	72.53		72.53		72.53
Do	1891		11,090.00	11,090.00	10,585.30	504.70
Salaries, Bureau of Provisions and Clothing	1889	2,516.61		2,516.61	2,516.61	
Do	1890	593.23		593.23		593.23
Do	1891		37,840.00	37,840.00	37,699.69	140.31
Salaries, Bureau of Medicine and Surgery	1889	225.53		225.53	225.53	
Do	1890	103.28		103.28		103.28
Do	1891		11,622.00	11,622.00	11,336.72	285.28
Salaries, office of Judge-Advocate General U. S. Navy	1889	238.40		238.40	238.40	
Do	1890	471.13		471.13		471.13
Do	1891		10,674.24	10,674.24	10,512.30	161.94
Salaries, office of Naval Records of the Rebellion	1889	894.05		894.05	894.05	
Do	1890	298.66		298.66		298.66
Do	1891		16,510.14	16,510.14	15,638.44	871.70
Salaries, Nautical Almanac Office	1889	1,150.01		1,150.01	1,150.01	
Do	1890	198.48		198.48		198.48
Do	1891		23,880.00	23,880.00	23,814.70	65.30
Contingent and miscellaneous expenses, Nautical Almanac Office	1891		1,300.00	1,300.00	1,300.00	
Salaries, Library of the Navy Department	1891		2,380.00	2,380.00	2,380.00	
Salaries, Hydrographic Office	1889	.31		.31	.31	
Do	1890	118.14		118.14		118.14
Do	1891		45,440.00	45,441.64	45,439.59	2.05
Contingent and miscellaneous expenses, Hydrographic Office	1889			18.83	18.83	
Do	1890	703.31		703.31		703.31
Do	1891		43,500.00	43,011.04	46,050.00	1,961.04
Salaries, Naval Observatory	1889	600.96		600.96	600.96	
Do	1890	722.58		722.58		722.58
Do	1891		20,520.00	20,520.00	20,520.00	
Contingent and miscellaneous expenses, Naval Observatory	1889	150.00		150.00	150.00	
Carried forward		3,337,707.34	29,922,804.17	4,554,145.52	37,814,657.03	31,299,126.00
					648,003.69	5,867,527.34

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward.....		\$3,337,707.34	\$29,922,804.17	\$4,554,145.52	\$37,814,657.03	\$31,299,126.00	\$648,003.69	\$5,867,527.34
Contingent and miscellaneous expenses Naval Observatory.....	1890			.40	.40			.40
Do.....	1891		9,250.00		9,250.00	9,250.00		
Library, Navy Department.....	1889	12.01			12.01		12.01	
Do.....	1890			.76	.76			.76
Do.....	1891		1,000.00		1,000.00	1,000.00		
Contingent expenses, Navy Department.....	1887	9.35			9.35		9.35	
Do.....	1888		165.23		165.23	165.23		
Do.....	1889	.80	15.00		15.80	15.00	.80	
Do.....	1890		750.00		750.00	750.00		
Do.....	1891		15,000.00		15,000.00	15,000.00		
Salaries, Post-Office Department.....	1889	8,487.23			8,487.23		8,487.23	
Do.....	1890	10,130.00		2,423.42	12,553.42			12,553.42
Do.....	1891		749,756.31		749,756.31	739,250.00		10,506.31
Additional compensation, Post-Office Department.....			12,766.80		12,766.80	12,766.80		
Contingent expenses, Post-Office Department:								
Stationery.....	1889	442.91			442.91		442.91	
Do.....	1890			8.58	8.58			8.58
Do.....	1891		12,000.00		12,000.00	12,000.00		
Fuel.....	1889	1,359.25			1,359.25		1,359.25	
Do.....	1890	1,000.00		1,134.53	2,134.53	2,070.00		64.53
Do.....	1891		9,000.00		9,000.00	9,000.00		
Gas.....	1889	1,306.97			1,306.97		1,306.97	
Do.....	1890	450.00		162.37	612.37			612.37
Do.....	1891		5,250.00		5,250.00	5,250.00		
Plumbing and gas fixtures.....	1889	608.75			608.75		608.75	
Do.....	1890			5.62	5.62			5.62
Do.....	1891		2,000.00		2,000.00	2,000.00		
Telegraphing.....	1889	88.35			88.35		88.35	
Do.....	1890	2,300.00	143.92	146.64	2,590.56	143.92		2,446.64
Do.....	1891		2,500.00		2,500.00	200.00		2,300.00
Carpets.....	1889	175.59			175.59		175.59	
Do.....	1891		3,000.00		3,000.00	3,000.00		
Painting.....	1889	2,217.66			2,217.66		2,217.66	
Do.....	1890			3.46	3.46			3.46
Do.....	1891		3,500.00		3,500.00	3,500.00		
Furniture.....	1889	553.50			553.50		553.50	
Do.....	1890			3.06	3.06			3.06
Do.....	1891		3,000.00		3,000.00	3,000.00		

Horses and wagons.....	1889	162.98			162.98		162.98	
Do.....	1890			100.03	100.03			100.03
Do.....	1891		1,500.00		1,500.00	1,500.00		
Hardware.....	1889	261.93			261.93		261.93	
Do.....	1891		1,000.00		1,000.00	1,000.00		
Miscellaneous items.....	1889	1,372.67		1.73	1,374.40		1,374.40	
Do.....	1890		200.00	111.91	311.91	216.33		95.58
Do.....	1891		12,000.00		12,000.00	12,000.00		
Official Postal Guide, Post-Office Department.....	1889	4,873.23			4,873.23		4,873.23	
Do.....	1890	5,500.00		160.39	5,660.39			5,660.39
Do.....	1891		18,200.00		18,200.00	11,000.00		7,200.00
Post-route maps, Post-Office Department.....	1889	1,267.35			1,267.35		1,267.35	
Do.....	1890	2,807.50		904.81	3,712.31	2,500.00		1,212.31
Do.....	1891		18,000.00	1,359.49	19,359.49	18,000.00		1,359.49
Postage, Post-Office Department.....	1889	30.00			30.00		30.00	
Do.....	1890	200.00		100.00	300.00			300.00
Do.....	1891		750.00		750.00	750.00		
Rent of buildings, Post-Office Department.....	1891		20,384.00		20,384.00	20,384.00		
Mail-bag repair shop, Post-Office Department.....	1889	2,827.95			2,827.95		2,827.95	
Removal of Washington City post-office.....	1889	5,500.00			5,500.00		5,500.00	
Deficiency in the postal revenues.....	1889		700,000.00		700,000.00	700,000.00		
Do.....	1890		2,500,000.00		2,500,000.00	2,500,000.00		
Do.....	1891		1,500,000.00		1,500,000.00	1,500,000.00		
Certified claims.....	1889		41,772.08		41,772.08	41,772.08		
Mail transportation, Pacific railroads.....	1889		284,773.49		284,773.49	284,773.49		
Do.....	1891		1,059,114.82		1,059,114.82	1,059,114.82		
Department of Agriculture:								
Salaries.....	1889	2,737.81			2,737.81		2,737.81	
Do.....	1890	3,580.00			3,580.00	547.04		3,032.96
Do.....	1891		248,902.85		248,902.85	241,000.00		7,902.85
Contingent expenses.....	1889		52.85		52.85	52.85		
Do.....	1890	1,000.00		231.53	1,231.53	1,090.75		140.78
Do.....	1891		20,000.00		20,000.00	17,800.00		2,200.00
Salaries and expenses, Bureau of Animal Industry.....	1887			36.51	36.51	36.51		
Do.....	1888			11.86	11.86	11.86		
Do.....	1889	20,716.91			20,716.91	323.23	20,393.68	
Do.....	1890	30,130.35		632.40	30,762.75	30,762.75		
Do.....	1891	154,737.76		2,808.16	157,545.92	156,632.40		913.52
Do.....	1891		350,000.00		350,000.00	210,168.60		139,831.40
Collecting agricultural statistics.....	1889	802.09			802.09	758.89	43.20	
Do.....	1890	12,981.80			12,981.80	10,821.81		2,159.99
Do.....	1891		100,000.00		100,000.00	71,180.75		28,819.25
Purchase and distribution of valuable seeds.....	1889	19.41			19.41		19.41	
Do.....	1890	1,171.53		1.00	1,172.53	1,147.08		25.45
Do.....	1891		105,400.00		105,400.00	105,000.00		400.00
Experimental garden and grounds.....	1889	17			17		17	
Carried forward.....		3,619,531.15	37,733,951.52	4,564,494.18	45,917,976.85	39,117,920.54	702,669.82	6,097,386.49

\* Transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

730

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Department of Agriculture—Continued.								
Brought forward.....		\$3,619,531.15	\$37,733,951.52	\$4,564,494.18	\$45,917,976.85	\$39,117,920.54	\$702,669.82	\$6,097,386.49
Experimental garden and grounds.....	1890	640.00			640.00	478.45		161.55
Do.....	1891		28,500.00		28,500.00	26,500.00		2,000.00
Furniture cases and repairs.....	1889	113.26			113.26		113.26	
Do.....	1890	1,000.00		88.07	1,088.07	1,000.00		88.07
Do.....	1891		10,000.00		10,000.00	10,000.00		
Do.....	1891		2,000.00		2,000.00	1,500.00		500.00
Library.....	1889	7.15			7.15		7.15	
Do.....	1890	600.00			600.00	338.28		261.72
Do.....	1891		3,000.00		3,000.00	3,000.00		
Museum.....	1889	108.75			108.75		108.75	
Do.....	1890			1.61	1.61			1.61
Do.....	1891		4,000.00		4,000.00	4,000.00		
Laboratory.....	1889	1,005.75			1,005.75		1,005.75	
Do.....	1889	1,000.00			1,000.00	531.81		468.19
Do.....	1890			69.82	69.82			69.82
Do.....	1891		20,200.00		20,200.00	20,000.00		200.00
Experiments in the manufacture of sugar.....	1887				72.50		72.50	
Do.....	1888	72.50						
Do.....	1889			32.80	1,204.39	1,003.00		201.39
Do.....	1890	1,171.59		113.38	113.38	14.15		99.23
Do.....	1891		50,000.00		50,000.00	25,000.12		24,999.88
Do.....	1891		25,000.00		25,000.00			25,000.00
Botanical investigations and experiments.....	1888			43.63	43.63	43.63		
Do.....	1889	2,997.06			2,997.06	2,997.06		
Do.....	1890	123.24			123.24	123.24		
Do.....	1890	55.09		.55	55.64			55.64
Do.....	1891		40,000.00		40,000.00	30,057.31		9,942.69
Pomological information.....	1889	40.00	24.48		64.48		40.00	24.48
Do.....	1890	50.38	304.79		355.17	20.86		334.31
Do.....	1891		5,000.00		5,000.00	4,436.30		563.70
Investigating the adulteration of food.....	1889	.13			.13		.13	
Do.....	1891		5,000.00		5,000.00	3,000.00		2,000.00
Investigating the habits and history of insects.....	1887	32.24			32.24		32.24	

Do.....	1889	22	131.64	131.86	84.34	22	47.30
Do.....	1890	1,487.01		1,487.01	1,317.67		169.34
Do.....	1891		27,500.00	27,500.00	23,017.50		4,482.50
Investigations in ornithology and mammalogy.....	1889		25.90	25.90	25.90		
Do.....	1889	46.85		46.85			46.85
Do.....	1890	41.95		41.95	38.05		3.90
Do.....	1890		1,000.00	1,000.00	917.96		82.04
Do.....	1891		14,000.00	14,000.00	13,663.45		336.55
Report on forestry.....	1889	97		97		97	
Do.....	1890	27.25		27.25	27.21		.04
Do.....	1891		10,000.00	10,000.00	9,200.00		800.00
Silk culture.....	1890	727.81	16.00	743.81	726.10		17.71
Do.....	1891		20,000.00	20,546.50	18,506.49		2,040.01
Postage.....	1889	15.00		15.00		15.00	
Do.....	1891		5,000.00	5,000.00	4,900.00		100.00
Agricultural maps and charts.....	1889	35.46		35.46		35.46	
Location for artesian wells.....		12,500.00	1,500.00	14,000.00	12,821.55		1,178.45
Vegetable and pathological investigations and experiments.....			15,000.00	15,000.00	14,915.29		84.71
Illustrations and engravings.....	1891		2,000.00	2,000.00	1,800.00		200.00
Experimental station.....			20,000.00	20,000.00			20,000.00
Materials, document and folding room.....	1891		2,000.00	2,000.00	1,800.00		200.00
Seeds for drought-affected districts west of the Missouri River.....			150,000.00	150,000.00			150,000.00
Irrigation investigations.....			40,000.00	40,000.00	29,068.07		10,991.93
Agricultural experiment stations.....	1888		15,000.00	15,000.00			15,000.00
Do.....	1889	12,125.29		27,125.29		12,125.29	15,000.00
Do.....	1890	7,853.24		10,358.24	2,779.69		7,578.55
Do.....	1891		675,000.00	675,000.00	673,999.74		1,000.26
Department of Labor:							
Salaries.....	1889	2,187.32		2,187.32		2,187.32	
Do.....	1890	2,131.72	35.55	2,167.27			2,167.27
Do.....	1891		85,593.70	85,593.70	84,523.95		1,069.75
Miscellaneous expenses.....	1889	250.28		250.28		250.28	
Do.....	1890	34.06	386.96	421.02	2.50		418.52
Do.....	1891		47,500.00	47,503.10	47,500.00		3.10
Stationery.....	1889	847.97		847.97		847.97	
Do.....	1890	883.33	209.32	1,092.65			1,092.65
Do.....	1891		1,500.00	1,500.00	900.00		600.00
Library.....	1889	1.58		1.58		1.58	
Do.....	1890		.02	.02			.02
Do.....	1891		1,000.00	1,000.00	1,000.00		
Contingent expenses.....	1889	.09		.09		.09	
Do.....	1890		185.05	185.05			185.05
Do.....	1891		4,000.00	4,000.00	3,352.99		647.01
Rent.....	1891		5,000.00	5,000.00	4,973.06		26.94
Postage to postal union countries.....	1891		250.00	250.00	250.00		
Carried forward.....		3,669,747.69	39,085,982.03	4,567,720.54	47,323,459.26	40,204,106.26	719,513.78
							6,399,839.22

\*Transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward .....		\$3,669,747.69	\$39,085,982.03	\$4,567,729.54	\$47,323,459.26	\$40,204,106.26	\$719,513.78	\$6,399,839.22
Investigation of industrial and technical systems of the United States and foreign countries .....			5,000.00		5,000.00	2,000.00		3,000.00
Salaries and expenses, court of private land claims .....	1891		15,000.00		15,000.00			15,000.00
Do .....	1892		40,000.00		40,000.00			40,000.00
Salary of judge, United States court, Indian Territory .....	1889	584.33			584.33	288.50		295.83
Salaries and expenses, circuit court of appeals .....	1890							
Salaries and expenses, reporter, Supreme Court .....	1891		*56,650.00		56,650.00			56,650.00
Payment of judgments, United States courts .....	1892		7,500.00		7,500.00	7,500.00		
Salaries, justices, etc., Supreme Court .....			60,115.05	23.70	60,138.75	60,115.05	23.70	
Do .....	1889	5,961.68			5,961.68		5,961.68	
Do .....	1890							5,492.58
Do .....	1891		107,900.00		107,900.00	105,524.27		2,375.73
Salaries, circuit judges .....	1890	1,099.97			1,099.97			1,099.97
Do .....	1891		60,000.00		60,000.00	59,399.97		600.03
Salaries, district judges .....	1889	2,263.45			2,263.45		2,263.45	
Do .....	1890	2,841.76			2,841.76	115.38		2,726.38
Do .....	1891		233,242.73		233,242.73	228,128.12		5,114.61
Salaries, retired judges .....	1890		482.14		482.14	482.14		
Do .....	1891		39,450.00		39,450.00	39,450.00		
Salaries, district attorneys .....	1889	239.60			239.60	26.78	212.82	
Do .....	1890	1,356.95			1,356.95	882.53		474.42
Do .....	1891		20,800.00		20,800.00	19,961.56		838.44
Salaries, district marshals, certified claims .....			30.92		30.92	30.92		
Salaries, district marshals .....	1889	542.35			542.35	292.29	250.06	
Do .....	1890	1,252.14			1,252.14	715.39		536.75
Do .....	1891		13,500.00		13,500.00	12,549.55		950.45
Salaries, justice and judges, supreme court, District of Columbia .....	1889	600.04			600.04		600.04	
Do .....	1891		24,500.00		24,500.00	24,500.00		
Interstate Commerce Commission .....	1889	12,538.96			12,538.96		12,538.96	
Do .....	1890	38,447.01		4,907.86	43,354.87	23,788.96		19,565.91
Do .....	1891		225,000.00		225,000.00	203,750.00		21,250.00
Salaries, Steamboat Inspection Service .....			220,500.00		220,500.00	220,500.00		
Salaries and expenses, special inspectors foreign steam vessels .....			15,856.28		15,856.28	15,856.28		
Contingent expenses, Steamboat Inspection Service .....		219,418.07			219,418.07		219,418.07	
Contingent expenses, Steamboat Inspection Service, certified claims .....		27.60			27.60			27.60

Contingent expenses, Steamboat Inspection Service.....			42,357.92	7.26	42,365.18	42,365.18		
Payment of French spoliation claims.....			1,304,404.46		1,304,404.46	1,085,240.42		219,164.04
Payment of surplus proceeds of lands sold for direct taxes.....		126,815.78			126,815.78	643.47		126,172.31
Payment for lands sold for direct taxes.....			43.61		43.61	43.61		
Pay of assistant custodians and janitors, certified claims.....			83.75		83.75	59.40	24.35	
Pay of assistant custodians and janitors.....	1889			914.24	914.24		914.24	
Do.....	1889		10,742.79		10,742.79	10,742.79		
Do.....	1891		550,000.00		550,000.00	502,500.00		47,500.00
Electrical fire-alarm apparatus, buildings occupied by Treasury and Interior Departments.....			15,000.00		15,000.00	1,000.00		14,000.00
Decorating public buildings in New York City on April 30, 1889.....				57.43	57.43		57.43	
Inspector of furniture and other furnishings for public buildings.....	1889			767.26	767.26		767.26	
Do.....	1890			640.17	640.17			640.17
Do.....	1891		5,000.00		5,000.00	5,000.00		
Furniture and repairs of same for public buildings, certified claims.....			101.25		101.25	101.25		
Furniture and repairs of same for public buildings.....	1889	1,662.91			1,662.91	1,505.83	157.08	
Do.....	1890	28,660.91	142,000.00	119.71	170,780.62	123,427.77		47,352.85
Do.....	1891		325,000.00	5,637.65	330,637.65	155,137.91		175,499.74
Fuel, lights, and water for public buildings, certified claims.....			296.52		296.52	295.62		.90
Fuel, lights, and water for public buildings.....	1889	15,241.95		15,309.52	30,551.47	3,618.74	26,932.73	
Do.....	1890	45,110.86		229.15	45,340.01	40,573.95		4,766.06
Do.....	1891		735,000.00	699.47	735,699.47	601,692.07		134,007.40
Heating apparatus for public buildings, certified claims.....			163.55		163.55	163.55		
Heating apparatus for public buildings.....	1889	10,000.00		10,704.21	20,704.21		20,704.21	
Do.....	1890	10,000.00			10,000.00	8,000.00		2,000.00
Do.....	1891		100,000.00		100,000.00	99,083.00		917.00
Heating apparatus for new public buildings.....				41.02	41.02		41.02	
Vaults, safes, and locks for public buildings.....	1889	75.00			75.00		75.00	
Do.....	1891		50,000.00		50,000.00	50,000.00		
Plans for public buildings.....	1889	3.00			3.00		3.00	
Do.....	1890	308.25			308.25	281.88		26.37
Do.....	1891		4,000.00	158.00	4,158.00	4,149.50		8.50
Repairs and preservation for public buildings, certified claims.....			492.18		492.18	492.18		
Repairs and preservation for public buildings.....	1889	937.27		3,425.66	4,362.93	903.61	3,459.32	
Do.....	1890	14,891.05			14,891.05	14,000.00		891.05
Do.....	1891		250,000.00		250,000.00	180,075.11		69,924.89
Government buildings, World's Columbian Exposition Expenses, World's Columbian Exposition.....		100,000.00	300,000.00		400,000.00	1,050.54		398,949.46
Building for Library of Congress, construction.....		200,000.00			200,000.00	163,327.77		31,672.23
Construction and repairs of buildings in Alaska.....		419,000.00	1,450,000.00		1,869,000.00	685,000.00		1,184,000.00
Post-office, Aurora, Ill.....		14,500.00			14,500.00	1,536.05		12,963.95
Post-office, Akron, Ohio.....			75,000.00		75,000.00	12.26		74,987.74
Do.....			75,000.00		75,000.00			75,000.00
Carried forward.....		4,949,621.16	45,666,195.18	4,611,371.85	55,227,188.19	45,016,987.41	1,013,918.20	9,196,282.58

\*\$3,350 transferred to "Expenses, circuit court of appeals," judiciary ledger.

† And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$4, 949, 621.16	\$45, 666, 195.18	\$4, 611, 371.85	\$55, 227, 188.19	\$45, 016, 987.41	\$1, 013, 918.20	\$9, 196, 282.58
Post-office, Ashland, Wis			100, 000.00		100, 000.00	53.37		99, 946.63
Court-house, post-office, etc., Aberdeen, Miss.		242.18			242.18	3.00		239.18
Court-house, post-office, etc., Abingdon, Va		10, 952.51		6, 715.38	17, 667.69	15, 813.49		1, 854.20
Court-house and post-office, Asheville, N. C		88, 333.89			88, 333.89	50, 987.82		37, 346.07
Court-house and post-office, Atlanta, Ga		41, 800.03	7, 500.00		49, 300.03	28, 379.53		20, 920.50
Court-house, post-office, etc., site and building, Augusta, Ga.		7, 081.51	2, 000.00	49.41	9, 130.92	958.85		8, 172.07
Court-house and post-office, Augusta, Me		3, 201.52		2, 270.00	5, 471.52	4, 138.69		1, 332.63
Court-house and post-office, Auburn, N. Y.		2, 909.30	10, 000.00	.25	12, 909.55	1, 615.65		11, 293.90
Post-office, Alexandria, La			60, 000.00		60, 000.00	25.80		59, 974.20
Post-office, Atchison, Kans.			100, 000.00		100, 000.00	106.89		99, 893.11
Post-office, Allegheny, Pa			100, 000.00		100, 000.00	47.70		99, 952.30
Custom-house, post-office, etc., Albany, N. Y		433.89			433.89		433.89	
Court-house, post-office, and custom-house, Bay City, Mich		158, 576.00			158, 576.09	25, 700.98		132, 875.11
Court-house, custom-house, and post-office, Brownsville, Tex.		49, 944.80	5, 000.00		54, 944.80	5, 482.10		49, 462.70
Court-house and post-office, Birmingham, Ala		221, 137.18	35, 000.00		256, 137.18	72, 143.88		183, 993.30
Post-office, Bridgeport, Conn.		5, 151.87	75, 000.00		81, 151.87	54, 449.86		26, 702.01
Post-office, etc., Brooklyn, N. Y.		511, 657.59			511, 657.59	224, 551.32		287, 106.27
Post-office (site), Buffalo, N. Y.		249, 516.62	350, 000.00		599, 516.62			599, 516.62
Court-house and post-office, Buffalo, N. Y.		302.53			302.53		302.53	
Post-office, court-house, etc., Baltimore, Md		3, 926.18	20, 000.00	1, 885.02	25, 811.20	7, 916.84		17, 894.36
Post-office, court-house (site and building), Binghamton, N. Y.		9, 798.07	3, 000.00		12, 798.07	663.70		12, 134.37
Post-office, court-house, etc., Baton Rouge, La			100, 000.00		100, 000.00	22.60		99, 977.40
Post-office, court-house, etc., Beaver Falls, Pa.			50, 000.00		50, 000.00	72.77		49, 927.23
Post-office, court-house, etc., Burlington, Iowa			125, 000.00		125, 000.00	98.38		124, 901.62
Post-office, Bloomington, Ill			75, 000.00		75, 000.00			75, 000.00
Post-office, Beatrice, Nebr			60, 000.00		60, 000.00			60, 000.00
Post-office, Camden, Ark			25, 000.00		25, 000.00			25, 000.00
Post-office, custom-house, court-house, etc., Camden, N. J.		67, 715.56			67, 715.56	419.68		67, 295.88
Court-house, post-office, etc., Carson City, Nev		12, 950.22	10, 000.00		22, 950.22	11, 287.15		11, 663.07
Custom-house, Cairo, Ill			10, 000.00		10, 000.00			10, 000.00
Custom-house, etc. (wharf), Charleston, S. C		50, 501.80	10, 000.00		60, 501.80	32, 223.48		28, 278.32
Post-office, court-house, etc. (site), Charleston, S. C.		2.75			2.75		2.75	
Post-office, court-house, etc. (building), Charleston, S. C.		162, 580.34	100, 000.00		262, 580.34	21, 397.35		241, 182.99
Post-office, court-house, etc., Clarksburg, W. Va		5, 274.31	5, 000.00		10, 274.31	225.89		10, 048.42
Court-house, post-office, etc., Charleston, W. Va.		8, 434.09		896.45	9, 330.54	3, 625.16		5, 705.38



Court-house, post-office, etc. (site and building), Chattanooga, Tenn.	238,373.92		8,544.61	246,918.56	104,548.49		142,370.07
Court-house, post-office, etc., Columbus, Ohio.	4,419.07			4,419.07	1,788.97		2,630.10
Post-office, Columbus, Ga.		100,000.00		100,000.00			100,000.00
Post-office, court-house, etc., Concord, N. H.	56.82		147.92	204.74	152.16	52.58	
Post-office, court-house, etc., Council Bluffs, Iowa	8,207.84			8,207.84	3,809.09		4,398.75
Court-house, post-office, etc., Charlotte, N. C.	43,322.30	7,000.00		50,322.30	50,282.75		39.55
Quarantine station (site and building), Cape Charles	37,848.19		*33,908.02	71,756.21	25,000.00		46,756.21
Post-office, court-house, etc., Canton, Ohio		100,000.00		100,000.00	22,263.23		77,736.77
Post-office, Cedar Rapids, Iowa		100,000.00		100,000.00	24,045.90		75,954.10
Post-office, Chester, Pa.		80,000.00		80,000.00	65.83		79,934.17
Court house and subtreasury (repairs), Chicago, Ill.	849.44	95,000.00		95,849.44	33,041.61		62,807.83
Appraisers, stores, etc. (site and building), Chicago, Ill.	190,682.98		2,776.00	193,458.98	137,468.97		55,990.01
Custom-house, Cleveland, Ohio	170.81	10,000.00		10,170.81	1,001.06		9,169.75
Custom-house and post-office, Cincinnati, Ohio	2,474.72			2,474.72		2,474.72	
Court-house, post-office, etc., Dallas, Tex.	3,219.08	150,000.00		153,219.08	1,816.30		151,402.78
Court-house, post-office, etc., Danville, Va.	174.44			174.44		44	
Post-office, etc. (site and building), Dayton, Ohio	32,383.19	10,000.00		42,383.19	29,674.67		12,708.52
Court-house, post-office, etc., Des Moines, Iowa.	10,327.61			10,327.61	10,221.87		105.74
Court-house, post-office, etc., Detroit, Mich.	949,029.03			949,029.03	86,381.61		862,637.42
Court-house, custom-house, and post-office, Duluth, Minn.	130,707.72	120,000.00		250,707.72	1,282.18		249,425.54
Court-house, post-office, etc., Denver, Colo.	152,211.23	107,000.00	.05	259,211.28	104,631.96		154,579.32
Branch mint, Denver, Colo.	24,130.30			24,130.30		24,130.30	
Post-office, Davenport, Iowa.		100,000.00		100,000.00			100,000.00
Delaware breakwater quarantine station building, Delaware.	18,744.74	(f)	†20,043.56	38,788.30	25,665.52		13,122.78
Post-office, Danville, Ill.		100,000.00		100,000.00			100,000.00
Custom-house, post-office, etc., Dubuque, Iowa	1,348.58			1,348.58			1,348.58
Custom-house and post-office, Eastport, Me.	93,102.98			93,102.98	24,073.20		69,029.78
Custom-house, post-office, etc. (site and building), El Paso, Tex.	144,905.77			144,905.77	8,826.84		136,078.93
Court-house, post-office, etc., Erie, Pa.	4,126.22			4,126.22	1,225.02		2,901.20
Improving Ellis Island, New York Harbor, for immigration purposes, Ellis Island, N. Y.		250,000.00		250,000.00	220,788.60		29,211.40
Post-office, Emporia, Kans.		10,000.00		10,000.00			10,000.00
Post-office and court-house, Fargo, N. Dak.		100,000.00		100,000.00			100,000.00
Post-office and court-house, Fort Dodge, Iowa.		75,000.00		75,000.00			75,000.00
Court-house, post-office, etc., Fort Scott, Kans.	2,908.65			2,908.65	1,969.28		939.37
Court-house, post-office, etc., Fort Smith, Ark.	4,054.35			4,054.35	3,788.63		265.72
United States jail, Fort Smith, Ark.	7,025.27			7,025.27	174.14		6,851.13
Court-house, post-office, etc., Fort Wayne, Ind.	3,097.16			3,097.16	1,937.56		1,159.60
Court-house, post-office, etc., Frankfort, Ky.	6,170.77	310.00		6,480.77	332.37		6,148.40
Post-office, Fort Worth, Tex.		175,000.00		175,000.00	94.60		174,905.40
Post-office, Fremont, Nebr.		60,000.00		60,000.00	55.14		59,944.86
Court-house, post-office, etc., Galveston, Tex.	110,589.11			110,589.11	68,375.47		42,213.64
Court-house, post-office, etc., Greensboro, N. C.	657.91			657.91	175.34		482.57
Court-house, post-office, etc., Greenville, S. C.	83,746.32		3,542.02	87,288.34	54,814.22		32,474.12
Post-office, Galesburg, Ill.		75,000.00		75,000.00	28.54		74,971.46
Carried forward	8,932,112.11	48,928,005.18	4,692,150.57	62,552,267.86	46,629,384.46	1,041,315.41	14,881,567.99

\* Transferred from customs ledger.

† \$12,850 transferred to customs ledger.

‡ Transferred from customs ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward		\$8,932,112.11	\$48,928,005.18	\$4,692,150.57	\$62,552,267.86	\$46,629,384.46	\$1,041,315.41	\$14,881,567.99
Gulf quarantine station (buildings, etc.)			13,000.00		13,000.00			13,000.00
Post-office and court-house, Haverhill, Mass.			75,000.00		75,000.00			75,000.00
Court-house, post-office, etc., Helena, Ark.		70,138.34			70,138.34	21,177.71		48,960.63
Post-office, etc., Hoboken, N. J.		28,634.09	15,000.00		43,634.09	50.00		43,584.09
Post-office, Hannibal, Mo.		141.07			141.07	132.85		8.22
Court-house, post-office, etc., Harrisonburg, Va.		130.04			130.04	10.00		120.04
Post-office, etc. (site and building), Houston, Tex.		22,848.77			22,848.77	15,988.95		6,859.82
Court-house, post-office, etc. (site and building), Huntsville, Ala.		6,797.91		24.63	6,822.54	291.22		6,531.32
Custom-house and post-office, Houlton, Me.			50,000.00		50,000.00	6,041.85		43,958.65
Court-house, post-office, etc., Indianapolis, Ind.		64.97			64.97			64.97
Court-house, post-office, etc., Jackson, Tenn.		618.36			618.36	408.80		210.06
Post-office, Jackson, Mich.		46,267.25	35,000.00		81,267.25	782.07		80,485.18
Post-office, custom-house, etc. (site and building), Jacksonville, Fla.		108,101.25	125,000.00		233,101.25	1,324.49		231,776.76
Court-house, post-office, etc. (site and building), Jefferson, Tex.		3,547.90	3,000.00	744.35	7,292.25	193.57		7,098.68
Post-office, etc., Jersey City, N. J.		180.01			180.01	159.00	21.01	
Court-house, post-office, etc., Jefferson City, Mo.		197.22			197.22	5.50		191.72
Post-office and court-house, Kansas City, Mo.			750,000.00		750,000.00			750,000.00
Post-office, Kalamazoo, Mich.		68,882.80			68,882.80	30,945.71		37,937.09
Court-house, post-office, etc., Keokuk, Iowa.		3,095.42	7,500.00		10,595.42	3,575.04		7,020.38
Court-house, post-office, etc., Key West, Fla.		25,529.93			25,529.93	17,003.26		8,226.67
Quarantine station (site and building), Key West, Fla.		67,218.07		*2,295.46	69,513.53	20,000.00		49,513.53
Post-office, Lafayette, Ind.			80,000.00		80,000.00	15,144.43		64,855.52
Post-office, Lynn, Mass.			125,000.00		125,000.00	107.37		124,892.63
Post-office, Lansing, Mich.		100,000.00			100,000.00	18,292.07		81,707.93
Post-office, Lowell, Mass.		197,663.72			197,663.72	2,357.37		195,306.35
Court-house, post-office, etc., Lancaster, Pa.		82,055.34			82,055.34	28,099.54		53,955.80
Court-house, post-office, etc., La Crosse, Wis.		7,608.49			7,608.49	2,659.62		4,948.87
Court-house, post-office, etc. (site and building), Los Angeles, Cal.		64,885.74			64,885.74	9,237.16		55,648.58
Court-house, post-office, etc., Leavenworth, Kans.		6,004.33	8,000.00		14,004.33	5,010.41		8,993.92
Court-house, post-office, etc., Lincoln, Nebr.		221.78	1,000.00		1,221.78			1,221.78
Court-house, post-office, etc., Louisville, Ky.		236,534.65	95,000.00		331,534.65	189,974.16		141,560.49
Court-house, post-office, etc., Lynchburg, Va.		91.65			91.65		91.65	
Post-office, etc., Lexington, Ky.		23,084.84			23,084.84	2,577.06		20,507.78
Post-office, etc., Lewiston, Me.			75,000.00		75,000.00			75,000.00
Post-office, etc., Lima, Ohio			60,000.00		60,000.00			60,000.00

Post-office, etc., Madison, Ind.		50,000.00		50,000.00		50,000.00	
Post-office, etc., Meridian, Miss.		50,000.00		50,000.00		50,000.00	
Custom-houses, Mary Island and Sand Point, Alaska.		15,000.00		15,000.00		15,000.00	
Court-house and post-office, Mankato, Minn.		100,000.00		100,000.00		100,000.00	
Court-house, post-office, etc., Macon, Ga.	2,805.75	-8,000.00		10,805.75	1,624.88	9,180.87	
Court-house, post-office, etc., Manchester, N. H.	15,345.95		764.79	16,110.74	15,164.96	915.78	
Court-house, post-office, etc., Marquette, Mich.	1,269.26			1,269.26	444.49	824.77	
Court-house, post-office, etc., Monroe, La.	69,352.70		4,519.20	73,871.90	36,718.05	37,153.85	
Post-office, custom-house, and court-house, Milwaukee, Wis.	1,197,676.75		300.00	1,197,976.75	391,374.48	806,602.27	
Post-office, etc., Minneapolis, Minn.	494.20		5,620.53	6,114.73	5,262.66	852.07	
Post-office, court-house, etc., Montpelier, Vt.	21,914.09		1,285.12	23,199.21	22,118.42	1,080.79	
Court-house and post-office, Martinsburg, W. Va.		75,000.00		75,000.00	29.59	74,970.41	
Custom-house, court-house and post-office, Memphis, Tenn.		1,000.00		1,000.00		1,000.00	
Post-office, court-house, and custom-house, New Berne, N. C.		75,000.00		75,000.00		75,000.00	
Court-house, post-office, etc., New Albany, Ind.	3,923.80			3,923.80	1,905.10	2,018.70	
Court-house, post-office, etc., Nebraska City, Nebr.	704.94			704.94	95.00	609.94	
Custom-house and post-office, New Haven, Conn.		65,000.00		65,000.00	560.34	64,439.66	
Court-house and post-office, Norfolk, Va.		75,000.00		75,000.00		75,000.00	
Post-office and custom-house, New London, Conn.		75,000.00		75,000.00	43.10	74,956.90	
Post-office, Newburg, N. Y.		100,000.00		100,000.00		100,000.00	
Custom-house and post-office, elevator, Nashville, Tenn.	195.44			195.44		195.44	
Custom-house, post-office, etc., New Bedford, Mass.	95,467.36			95,467.36	32,425.28	63,042.08	
Custom-house, post-office, etc. (purchase of land), New Bedford, Mass.	6,088.65			6,088.65		6,088.65	
Appraiser's warehouse (site), New York	847,609.76			847,659.76	420,710.80	426,948.96	
Custom-house (site), New York		165.00		165.00	165.00		
Custom-house and post-office, Newark, N. J.	258,194.70	100,000.00		358,194.70	17,857.64	340,337.06	
Custom-house and post-office, New Orleans, La.	97,162.36		3,197.22	100,359.58	49,622.36	50,737.22	
Court-house and post-office, Opelousa, La.	46,271.48			46,271.48	27,520.45	18,751.03	
Court-house, post-office, etc. (site and building), Oshkosh, Wis.	3,142.86			3,142.86	1,816.14	1,326.72	
Post-office, etc. (site and building), Owensboro, Ky.	1,303.12			1,303.12	682.87	620.25	
Post-office, Ottumwa, Iowa	7,797.31			7,797.31	7,425.86	371.45	
Court-house, post-office, etc., Oxford, Miss.	1,599.10			1,599.10	549.92	1,049.18	
Court-house, custom-house, and post-office, Omaha, Nebr.	200,539.30			200,539.30	1,672.56	198,866.74	
Court-house and post-office, Paris, Tex.		109,000.00		109,000.00	1,596.35	98,403.65	
Post-office, Pawtucket, R. I.		75,000.00		75,000.00		75,000.00	
Post-office, Pueblo, Colo.		100,000.00		100,000.00		100,000.00	
Post-office, etc., Paterson, N. J.	79,916.43			79,916.43		79,916.43	
Post-office, court-house, etc., Peoria, Ill.	407.21	10,000.00		10,407.21	197.05	10,210.16	
Court-house, post-office, etc., Pensacola, Fla.	208.06			208.06		208.06	
Court-house, post-office, etc., Portsmouth, Ohio.	46,554.93	15,000.00		61,554.93	15,575.74	45,979.19	
Court-house, post-office, etc., Pittsburgh, Pa.	206,916.35	359,000.00		565,916.35	184,850.69	381,065.66	
Mint building, Philadelphia, Pa.	179,969.91			179,969.91	470.00	179,499.91	
Carried forward	13,495,488.32	51,893,670.18	4,710,901.87	70,100,060.37	48,259,713.00	1,041,831.57	20,788,515.80

\* Transferred from customs ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward .....		\$13,495,488.32	\$51,893,670.18	\$4,710,001.87	\$70,100,060.37	\$48,259,713.00	\$1,041,831.57	\$20,798,515.80
Mint building (removing steam-power plant), Philadelphia, Pa .....		56.68			56.68		56.68	
Custom-house, Philadelphia, Pa .....		825.81			825.81	70.24		755.57
Quarantine station (site and building), Port Townsend, Wash .....		*55,000.00			55,000.00	1,000.00		54,000.00
Custom-house, post-office, etc., Port Townsend, Wash .....		173,589.95			173,589.95	57,488.60		116,101.35
Custom-house, Portland, Oregon .....			250,000.00		250,000.00			250,000.00
Post-office and court-house, Quincy, Ill .....		1,597.45			1,597.45	502.60		1,094.85
Custom-house and post-office, Racine, Wis .....			100,000.00		100,000.00			100,000.00
Post-office, Rockford, Ill .....			100,000.00		100,000.00			100,000.00
Post-office, Rome, Ga .....			50,000.00		50,000.00			50,000.00
Post-office, Rock Island, Ill .....			75,000.00		75,000.00			75,000.00
Post-office, Roanoke, Va .....			75,000.00		75,000.00			75,000.00
Post-office, Richmond, Ky .....			75,000.00		75,000.00			75,000.00
Post-office, Reading, Pa .....		546.95			546.95	538.65	8.30	
Post-office court-house, and custom-house, Reidsville, N. C. ....			25,000.00		25,000.00			25,000.00
Court-house, post-office, etc., Rochester, N. Y .....		55,540.28	2,060.00		57,540.28	56,659.77		880.51
Custom-house, etc., Richmond, Va .....		5,771.17			5,771.17	2,084.53		3,686.64
Custom-house, Rockland, Me .....			3,000.00		3,000.00			3,000.00
Post-office, Salina, Kans .....			75,000.00		75,000.00	40.28		74,959.72
Post-office, Stanton, Va .....			75,000.00		75,000.00			75,000.00
Post-office, South Bend, Ind .....			75,000.00		75,000.00			75,000.00
Post-office, Stockton, Cal .....			75,000.00		75,000.00			75,000.00
Custom-house and post-office, St. Albans, Vt .....			60,000.00		60,000.00			60,000.00
Custom-house, Sheboygan, Wis .....			50,000.00		50,000.00			50,000.00
Post-office, etc., San José, Cal .....		200,000.00			200,000.00	39,874.67		160,125.33
Post-office, Sacramento, Cal .....		107,218.04	150,000.00		257,218.04	54,677.13		202,540.91
Court-house, post-office, etc., site and building, San Antonio, Tex .....		37,531.26			37,531.26	29,700.57		7,830.69
Court-house, etc., Santa Fé, N. Mex .....		314.09	312.42		626.51	569.00		57.51
Post-office, Saginaw, Mich .....			100,000.00		100,000.00			100,000.00
Post-office, court-house, etc., site, San Francisco, Cal .....		799,706.32	450,000.00		1,249,706.32	534.23		1,249,172.09
Custom-house, San Francisco, Cal .....			15,000.00		15,000.00			15,000.00
Quarantine station, hospital buildings, etc., San Francisco, Cal .....		51,706.46		*1,847.15	53,553.61	53,443.92		109.69
Court-house, post-office, etc., site and building, Savannah, Ga .....		146,206.03			146,206.03	851.53		145,354.50
Post-office, etc., St. Joseph, Mo .....		12,973.91	4,200.00	102.85	17,276.76	12,100.74		5,176.02

Post-office, etc., Scranton, Pa.	39,501.72	175,000.00	214,501.72	40,491.46	174,010.26
Post office, Sedalia, Mo.	49,884.42		49,884.42	22,354.09	27,530.33
Post-office, court-house, etc., Shreveport, La.	51.71		51.71	23.27	28.44
Post-office, etc., Springfield, Ohio	19,422.11		2,702.41	22,124.52	6,124.47
Post-office, etc., site and building, Springfield, Mass.	18,926.00			18,926.00	2,327.82
Court-house and post-office, Springfield, Mo.	29,319.69	100,000.00		129,319.69	126,578.16
Post-office, court-house, etc., Syracuse, N. Y.	3,602.24	25,000.00	90.58	28,692.82	22,778.06
Court-house and post-office, Statesville, N. C.	69,211.41			69,211.41	18,704.54
Quarantine station, site and building, San Diego, Cal.	49,489.21		19,990.21	49,489.21	48,439.21
Quarantine station, site and building, South Atlantic				9,990.21	
Quarantine station, buildings, etc., South Atlantic		20,000.00		20,000.00	20,000.00
Court-house and post-office, Sioux Falls, S. Dak.		75,000.00		75,000.00	75,000.00
Post-office, court-house, and custom-house, St. Paul, Minn.		400,000.00		400,000.00	400,000.00
Custom-house, etc., purchase of land, St. Paul, Minn.	64,943.87			64,943.87	64,943.87
Court-house, post-office, and custom-house, Sioux City, Iowa		125,000.00		125,000.00	125,000.00
Old custom-house, St. Louis, Mo.	1,012.09	40,000.00		41,012.09	29,231.51
Removal of quarantine station from Ships Island, Miss.	847.82			847.82	
Custom-house, court-house, etc., Toledo, Ohio	1,537.59			1,537.59	1,130.10
Court-house, post-office, etc., Tallahassee, Fla.	74,229.41			74,229.41	70,669.26
Post-office and court-house, Troy, N. Y.	194,753.56	100,000.00		294,753.56	264,172.70
Post-office, etc., Terre Haute, Ind.	5,704.11			5,704.11	3,834.64
Court-house and post-office, Tyler, Tex.	1,217.79			1,217.79	738.30
Court-house and post-office, fence, Tyler, Tex.	534.60			534.60	534.60
Court-house and post-office, Texarkana, Ark. and Tex.	90,618.98	10,000.00		100,618.98	48,177.03
Post-office, Taunton, Mass.		75,000.00		75,000.00	75,000.00
Court-house, post-office, and custom-house, Vicksburg, Miss.	66,599.81	7,000.00		73,599.81	4,576.28
Court-house, post-office, etc., Waco, Tex.	536.71			536.71	387.71
Court-house, post-office, etc., site and building, Wilmington, Del.	118,108.07	100,000.00		218,108.07	203,318.40
Court-house, post-office, etc., Williamsport, Pa.	62,927.52			62,927.52	16,405.79
Post-office, court-house, etc., Wichita, Kans.	7,656.60	8,000.00	14.39	15,670.99	15,513.27
Court-house, post-office, etc., Winona, Minn.	63,456.38	60,000.00		123,456.38	20,123.97
Post-office, court-house, etc., site and building, Wilmington, N. C.	47,886.85		9,679.06	57,565.91	35,040.59
Post-office, etc., site and building, Worcester, Mass.	170,003.67	50,000.00		220,003.67	218,036.82
Post-office, etc., Watertown, N. Y.	59,125.49			59,125.49	30,698.54
Custom-house, Wheeling, W. Va.	1,935.43		66.52	2,001.95	1,758.34
Signal Office, buildings and grounds, Washington, D. C.	451.65			451.65	
Bureau of Engraving and Printing, buildings and grounds, Washington, D. C.	11,350.35	84,000.00		95,350.35	42,338.35
Smithsonian Institution building, repairs, Washington, D. C.		25,000.00		25,000.00	24,000.00
Treasury building, special repairs, Washington, D. C.			837.42	837.42	837.42
Treasury building, 1889, Washington, D. C.	8.13			8.13	8.13
Treasury building, 1890, Washington, D. C.			1.23	1.23	1.23
Treasury building, 1891, Washington, D. C.		12,000.00		12,000.00	
Carried forward	16,468,927.71	55,269,182.60	4,736,233.69	76,474,344.00	1,042,802.69

\* Transferred from customs ledger.

\*\$1,000 transferred from customs ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward .....		\$16,468,927.71	\$55,269,182.60	\$4,736,233.69	\$76,474,344.00	\$439,191,155.98	\$1,042,802.69	\$26,240,385.33
Treasury building, continuation, Washington, D. C. ....				758.89	758.89		758.89	
Post-office site, Washington, D. C. ....			877.50		877.50	877.50		
Post-office building Washington, D. C. ....			250,000.00		250,000.00			250,000.00
Building for Supervising Architect, Washington, D. C. ....			25,000.00		25,000.00	25,000.00		
Building for Government Printing Office, Washington, D. C. ....			250,000.00		250,000.00			250,000.00
New roof for Winder building, Washington, D. C. ....			4,000.00		4,000.00			4,000.00
Purchase of property southwest corner B street and New Jersey avenue, SE .....			275,000.00		275,000.00	275,000.00		
Purchase of property adjoining southwest corner B street and New Jersey avenue, SE., Washington, D. C. ....			155,000.00		155,000.00			155,000.00
Purchase of property, northwest corner B street and New Jersey avenue, NW., Washington, D. C. ....			138,000.00		138,000.00	138,000.00		
Post-office, York, Pa. ....			80,000.00		80,000.00	153.81		79,846.19
Post-office, Youngstown, Ohio .....			75,000.00		75,000.00			75,000.00
Marine hospital, Baltimore, Md. ....		3,064.66			3,064.66	785.51		2,279.15
Marine hospital, Boston, Mass. ....			4,200.00		4,200.00			4,200.00
Marine hospital, Cairo, Ill. ....		42.50			42.50		42.50	
Marine hospital (approaches and breakwater), Chicago, Ill. ....		1,171.81	35,000.00		36,171.81	203.74		35,968.07
Marine hospital (boiler and engine house), Detroit, Mich. ....		506.92			506.92		506.92	
Marine hospital, Evansville, Ind. ....		89,478.14			89,478.14	62,322.60		27,155.54
Marine hospital, Key West, Fla. ....			3,000.00		3,000.00			3,000.00
Marine hospital, Louisville, Ky. ....			1,200.00		1,200.00			1,200.00
Marine hospital, Memphis, Tenn. ....		778.99			778.99			778.99
Marine hospital, Mobile, Ala. ....			1,500.00		1,500.00			1,500.00
Marine hospital, New Orleans, La. ....			13,000.00		13,000.00			13,000.00
Marine hospital (approaches), New Orleans, La. ....		135.00			135.00	43.12	91.88	
Marine hospital, Pittsburg, Pa. ....		7,015.24			7,015.24			7,015.24
Marine hospital, (water supply), Portland, Me. ....		50.00			50.00		50.00	
Marine hospital, Portland, Me. ....			3,000.00		3,000.00			3,000.00
Marine hospital, San Francisco, Cal. ....			20,000.00		20,000.00			20,000.00
Marine hospital, Vineyard Haven, Mass. ....		1,250.00	20,000.00		21,250.00	33.50		21,216.50
Services and expenses, joint commission, signal service and survey .....		337.50			337.50		337.50	
Centennial Exposition, Ohio Valley and Central States, at Cincinnati .....				46,634.94	46,634.94		46,634.94	
Statue to the memory of Gen. La Fayette and compatriots .....		21,491.62	5,000.00		26,491.62	26,490.00		1.62
Monument to Thomas Jefferson, at Monticello .....		1,628.13			1,628.13			1,628.13

Monument to mark the birthplace of George Washington	24,711.93		24,711.93		24,711.93
Monument at Washington's headquarters, Newburg, N. Y.		13,634.18	13,634.18	13,634.18	
Monument to commemorate the Revolutionary battle of Bennington, Vt.		14,000.00	14,000.00	14,000.00	
Engraving statues of Lewis Cass, John Peter, Gabriel Muhlenberg, and Robert Fulton	65.00	177.50	242.50		242.50
Pedestal for statue of Gen. Philip H. Sheridan	40,000.00	10,000.00	50,000.00		50,000.00
Pedestal for statue of Gen. John A. Logan	40,000.00	10,000.00	50,000.00		50,000.00
Pedestal for statue of Gen. Winfield Scott Hancock	40,000.00	10,000.00	50,000.00		50,000.00
Trenton, battle monument, N. J.		30,000.00	30,000.00		30,000.00
Portrait of the late William D. Kelley		1,000.00	1,000.00	825.00	175.00
Portrait of the late Richard W. Townsend		1,000.00	1,000.00	685.00	315.00
Portrait of the late Samuel Sullivan Cox		1,000.00	1,000.00		1,000.00
Portrait of the late Samuel J. Randall		1,000.00	1,000.00	818.00	182.00
Portrait of the late Newton W. Nutting		500.00	500.00		500.00
Portrait of the late David Wilber		500.00	500.00		500.00
Portrait of the late James Laird		500.00	500.00		500.00
Portraits of the late John C. Spencer, ex-Secretary of the United States Treasury		500.00	500.00	500.00	
Portrait of the late James B. Beck		1,000.00	1,000.00		1,000.00
Portrait of the late Gen. Winfield Scott		3,000.00	3,000.00		3,000.00
Portrait of the late James N. Burns	506.00		506.00	291.00	215.00
Portrait of the late Edward W. Robertson	3.70		3.70		3.70
Portrait of the late John Paul Jones		750.00	750.00		750.00
Portrait of the late John A. Logan	99.30		99.30		99.30
Portrait of the late Seth C. Moffatt	132.50		132.50		132.50
Portrait of the late Edward J. Gay		1,000.00	1,000.00		1,000.00
Portrait of Grover Cleveland, ex-President of the United States		2,500.00	2,500.00	2,500.00	
Portraits of the late Abraham Dowdney, John Arnot, jr., Lewis Beach, Wm. T. Price, W. H. Cole, and Austin F. Pike	375.38		375.38		375.38
Perkins's collection of prehistoric copper implements		7,000.00	7,000.00	7,000.00	
Reimbursement to W. P. Canaday, ex-Sergeant-at-Arms, Senate		2,677.60	2,677.60	2,677.60	
Reimbursement to Thomas P. Bell, House of Representatives		180.00	180.00	180.00	
Reimbursement to O. M. Laraway		772.01	772.01		772.01
Payment to Amos L. Allen, House of Representatives		400.00	400.00	400.00	
Payment to Beaufort C. Lee and Charles Carter, House of Representatives		240.00	240.00	240.00	
Payment to Ferris Finch, House of Representatives		1,000.00	1,000.00	1,000.00	
Payment to Geo. H. Watkins and H. G. Clement, House of Representatives		600.00	600.00	600.00	
Payment to Alexander Vangender, House of Representatives		700.00	700.00	700.00	
Payment to D. S. Porter, House of Representatives		200.00	200.00	200.00	
Payment to John H. Rogers, House of Representatives		500.00	500.00	500.00	
Carried forward	16,741,772.03	56,730,657.21	4,797,261.70	78,269,690.94	49,766,816.54
				1,091,836.20	27,411,038.20

REGISTER.

741

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

742

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
TREASURY—continued.								
Brought forward .....		\$16,741,772.03	\$56,730,657.21	\$4,797,261.70	\$78,269,690.94	\$49,766,816.54	\$1,091,836.20	\$27,411,008.20
Payment to Charles H. Evans, House of Representatives.			1,000.00		1,000.00	1,000.00		
Payment to Henry H. Smith, House of Representatives.			1,000.00		1,000.00	1,000.00		
Payment to William W. Kelsor, House of Representatives.			300.00		300.00	300.00		
Payment to James M. Fisher, House of Representatives.			260.25		260.25	260.25		
Payment to George W. Rae, House of Representatives.			180.00		180.00	180.00		
Payment to ex-Senator George E. Spencer			6,543.38		6,543.38	6,543.38		
Payment to widow of Hon. E. K. Wilson			5,000.00		5,000.00	5,000.00		
Payment to widow of Hon. David Wilber			4,974.99		4,974.99	4,974.99		
Payment to widow of Hon. E. J. Gay			9,904.37		9,904.37	9,904.37		
Payment to widow of Hon. S. S. Cox			7,596.17		7,596.17	7,596.17		
Payment to widow of Hon. W. D. Kelley			6,225.06		6,225.06	6,225.06		
Payment to widow of Hon. James N. Burns			6,000.00		6,000.00	6,000.00		
Payment to widow of Hon. James P. Walker			3,593.96		3,593.96	3,593.96		
Payment to widow of Hon. S. J. Randall			4,501.70		4,501.70	4,501.70		
Payment to widow of Hon. R. W. Townshend			10,691.46		10,691.46	10,691.46		
Payment to estate of Hon. James Laird			604.00		604.00			
Payment to W. M. Lynch			101.65		101.65			
Payment to legal representative of Samuel Hein			1,000.18		1,000.18	1,000.18		
Payment to ex-Senator F. A. Sawyer			6,543.38		6,543.38	6,543.38		
Payment to William Forsyth, for surveying.		350.00				350.00		
Payment to special policemen Senate.		18.00			18.00		18.00	
Payment to Hon. George N. Matthews			6,679.70		6,679.70	6,679.70		
Payment to heirs of Hon. James B. Beck			5,000.00		5,000.00	5,000.00		
Payment to Hons. William A. Clark and Martin Maginnis			10,000.00		10,000.00	10,000.00		
Payment to Hons. W. F. Saunders and Thomas C. Power			2,453.00		2,453.00	2,453.00		
Payment to W. B. Clarke, Senate.			280.00		280.00	280.00		
Payment to Clement A. Lounsbury			380.55		380.55	380.55		
Payment to L. J. Wordon			625.00		625.00			
Payment to clerks to Committees on Expenditures in Interior Department.			180.00		180.00	180.00		
Payment to E. R. Gobel			1,096.68		1,096.68	1,096.68		
Payment to Alonzo W. Church for indexing Congressional Documents.			1,000.00		1,000.00	1,000.00		
Payment to daughters of the late Joseph Henry, Secretary Smithsonian Institution			10,000.00			10,000.00		
Relief of Daniel V. O'Leary		3,536.60			3,536.60		3,536.60	
Relief of destitute citizens of the Territory of Oklahoma.		* 40,000.00		† 4,800.00	44,800.00	44,800.00		



Relief of Frank A. Lee			100.00		100.00	100.00		
Relief of Thomas J. Parker			40.89		40.89	40.89		
Relief of James B. Guthrie			300.00		300.00	300.00		
Relief of Jeremiah Darling			362.50		362.50	362.50		
Relief of Charles N. Felton			9,930.00		9,930.00	9,930.00		
Relief of T. A. Kendig			3,538.59		3,538.59	3,538.59		
Relief of John F. Downing			1,303.28		1,303.28	1,303.28		
Relief of H. J. Cheny			621.68		621.68	621.68		
Relief of Daniel B. Washburn			1,193.94		1,193.94	1,193.94		
Relief of James H. Smith			407.82		407.82	407.82		
Relief of George B. Kane & Co.			517.60		517.60	517.60		
Totals Treasury		16,785,676.63	56,862,688.99	4,802,061.70	78,450,427.32	49,947,534.92	1,091,854.20	27,411,038.20
DIPLOMATIC.								
Salaries of ministers, certified claims			801.20		801.20	801.20		
Do	1888			245.93	245.93		245.93	
Do	1888			71.53	71.53			
Do	1889	133.56	11,915.49	20.60	12,069.05	9,368.89		2,701.26
Do	1890	196,201.81		226.64	196,428.45	195,291.85		1,136.60
Do	1891		319,410.96	433.99	319,844.95	244,581.35		75,263.60
Salaries, chargés d'affaires <i>ad interim</i> , certified claims			221.81		221.81	221.81		
Do	1888		2,644.69		2,644.69	2,644.69		
Do	1889	4.75	6,622.81		6,627.56	6,622.81	4.75	
Do	1890	1,565.80	2,273.85		3,839.65	3,493.89		345.76
Do	1891		20,000.00		20,000.00	19,979.47		20.53
Salaries, secretaries of legation				632.63	632.63		632.63	
Do	1888			500.00	11,626.28		11,626.28	
Do	1889	11,126.28		116.21	35,575.68	25,968.90		9,611.78
Do	1890	35,459.47		454.83	44,104.83	24,025.96		20,078.87
Do	1891		43,650.00		910.51	910.51		
Salary, clerk to legation in Spain			910.51		910.51	910.51		
Do	1891		1,200.00		1,200.00	1,200.00		
Salaries, interpreters to legations					218.17		218.17	
Do	1889	218.17			9,263.34	9,003.66		259.68
Do	1890	9,263.34			11,008.53	5,542.50		5,466.03
Do	1891		11,000.00	8.53	433.37	429.37		4.00
Salary and expense, commercial agent at Boma			433.37		5,000.00	3,420.00		1,580.00
Do	1891		5,000.00		991.22	579.72		411.50
Contingent expenses, foreign missions, certified claims			411.50		29.67		29.67	
Do	1888			29.67	24,630.03	655.00		
Do	1889	24,471.49		158.54	60,301.93	39,572.21	23,975.03	20,729.72
Do	1890	56,310.37		859.68	105,859.68	76,771.50		29,088.18
Do	1891		105,000.00		485.61	471.51		14.10
Salaries, consular service, certified claims			14.10		1,779.11		1,779.11	
Do	1888			1,779.11	19,286.65	10,862.85	8,423.80	
Do	1889	7,010.08	10,494.54		154,209.41	154,195.11		14.30
Do	1890	129,065.65	17,912.61		504,282.12	318,365.20		185,416.92
Do	1891		500,500.00					
Carried forward		473,200.25	1,059,639.19	26,784.75	1,554,624.19	1,155,545.99	46,935.37	352,142.83

\* Transferred from "Relief of sufferers from overflow of the Mississippi River, etc. † War ledger. ‡ And prior years. § And prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

744

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
DIPLOMATIC—continued.								
Brought forward		\$473, 200. 25	\$1, 059, 639. 19	\$21, 784. 75	\$1, 554, 624. 19	\$1, 155, 545. 99	\$46, 935. 37	\$352, 142. 83
Salaries, consular clerks	1889	1, 267. 41		. 54	1, 268. 45		1, 268. 45	
Do.	1890	3, 593. 46			3, 593. 46	2, 727. 58		865. 88
Do.	1891		14, 200. 00	2. 50	14, 202. 50	9, 689. 17		4, 513. 33
Allowances for clerks at consulates	1889	1, 464. 92			1, 464. 92	240. 00	1, 224. 92	
Do.	1890	22, 791. 55		298. 21	23, 089. 76	22, 571. 37		518. 39
Do.	1891		90, 620. 00	. 22	90, 620. 22	57, 945. 30		32, 674. 92
Salaries, consular officers not citizens	1887	69. 30			69. 30		69. 30	
Do.	1888	133. 42	1, 020. 05		1, 153. 47	1, 020. 05		
Do.	1889	1, 047. 11		35. 25	1, 082. 36	69. 60	1, 012. 76	
Do.	1890	3. 27	10, 178. 75	82. 06	10, 264. 08	10, 182. 19		81. 89
Do.	1891		10, 000. 00	302. 68	10, 302. 68	9, 366. 88		935. 80
Salaries, consular officers not citizens, certified claims.			31. 43		31. 43	31. 43		
Salaries, marshals for consular courts	1889	611. 70			611. 70		611. 70	
Do.	1890	3, 489. 75			3, 489. 75	2, 691. 08		798. 07
Do.	1891		9, 300. 00	62. 50	9, 362. 50	6, 030. 79		3, 331. 71
Salaries, interpreters to consulates in China and Japan	1889	1, 250. 58			1, 250. 58		1, 250. 58	
Do.	1890	5, 947. 76		1. 00	5, 948. 76	4, 775. 16		1, 173. 60
Do.	1891		15, 000. 00		15, 000. 00	9, 704. 08		5, 295. 92
Salaries, interpreters to consulates								
Expenses of interpreters and guards in Turkish Dominions, etc	1889	1, 492. 45			1, 492. 45		1, 492. 45	
Do.	1890	2, 118. 80			2, 118. 80	995. 40		1, 123. 40
Do.	1891		6, 000. 00	. 40	6, 000. 40	3, 469. 45		2, 530. 95
Steam launch for legation at Constantinople	1889	29. 78			29. 78		29. 78	
Do.	1890	765. 98			765. 98	729. 98		36. 00
Do.	1891		1, 800. 00		1, 800. 00	900. 00		900. 00
Boat and crew for consul at Hongkong	1890	125. 00			125. 00	125. 00		
Do.	1891		500. 00		500. 00	250. 00		250. 00
Boat and crew for consul at Osaka and Hiogo	1889	73. 36			73. 36		73. 36	
Do.	1890	239. 71			239. 71	79. 34		160. 37
Do.	1891		500. 00		500. 00	226. 46		273. 54
Loss by exchange, diplomatic service	1889	628. 39	16. 80		645. 19	97. 37	547. 82	
Do.	1890	461. 16	833. 88	148. 91	1, 443. 95	1, 863. 39		80. 56
Do.	1891		8, 500. 00	72. 88	8, 572. 88	3, 941. 93		4, 630. 95
Loss by exchange, diplomatic service, certified claims.			29. 49		29. 49			
Loss by exchange, consular service	1888			25. 21	25. 21		25. 21	
Do.	1889			42. 17	42. 17			
Do.	1890		129. 12		129. 12	129. 12		
Do.	1891	5. 26	193. 32	65. 72	264. 30	175. 56		88. 74
Do.	1890	1, 855. 55	316. 48	56. 68	2, 228. 71	2, 212. 72		15. 99

Do.....	1891		7,000.00	80.78	7,080.78	3,342.84		3,737.94
Loss by exchange, consular service, certified claims			110.56		110.56	32.25	42.17	36.14
Buildings and grounds, legations in China	1889	100.00		28.55	128.55		128.55	
Do.....	1890	850.00			850.00	778.55		71.45
Do.....	1891		3,100.00		3,100.00	2,250.00		850.00
Buildings and grounds, legations in China, certified claims			133.05		133.05	17.93	115.12	
Buildings and grounds, legation in Bangkok, Siam			4,600.00		4,600.00			4,600.00
Buildings for legation in Japan			3,400.00		3,400.00	2,000.00		1,400.00
Contingent expenses, U. S. consulates, certified claims		8.61	427.96		436.57	432.33		4.24
Contingent expenses, U. S. consulates	1885		800.00		800.00	800.00		
Do.....	1888		550.69		550.69	550.69		
Do.....	1888*			232.24	232.24		232.24	
Do.....	1889	561.72	14,824.58	54.34	15,440.64	14,071.32		769.32
Do.....	1890	10,848.20	36,545.83	4,151.72	57,545.75	56,824.85		720.90
Do.....	1891		150,000.00	725.34	150,725.34	149,951.57		773.77
Emergencies arising in the diplomatic and consular service	1889	33,575.00		1,680.91	35,255.91		35,255.91	
Do.....	1890	58,700.00		7,805.49	66,505.49	21,068.13		45,437.36
Do.....	1891		80,000.00		80,000.00	30,500.00		49,500.00
Expenses under the neutrality act	1889	13,315.25			13,315.25		13,315.25	
Do.....	1890	10,144.91		877.10	11,022.01	2,000.00		9,022.01
Do.....	1891		15,000.00		15,000.00	5,000.00		10,000.00
Annual expenses, Cape Spartel light, Coast of Morocco	1889	25.00			25.00		25.00	
Do.....	1890	325.00			325.00	300.75		24.25
Do.....	1891		325.00		325.00			325.00
Allowances to widows or heirs of diplomatic officers who die abroad	1889	4,747.25			4,747.25		4,747.25	
Do.....	1890	4,771.99			4,771.99			4,771.99
Do.....	1891		5,000.00		5,000.00			5,000.00
Transporting remains of diplomatic officers, consuls, and consular clerks	1889	8,661.84			8,661.84		8,661.84	
Do.....	1890	9,440.87		.93	9,441.80	261.17		9,180.63
Do.....	1891		10,000.00		10,000.00	23.00		9,977.00
Fees and costs in extradition cases	1889	4,491.51			4,491.51		4,491.51	
Do.....	1890	4,764.94		49.50	4,814.44	49.50		4,764.94
Do.....	1891		5,000.00		5,000.00	406.37		4,593.63
Bringing home criminals	1889	3,819.92			3,819.92		3,819.92	
Do.....	1890	4,727.45		94.83	4,822.28	256.50		4,565.78
Do.....	1891		5,000.00	27.30	5,027.30	165.70		4,861.60
Expenses of prisons for American convicts	1889	8,362.55			8,362.55		8,362.55	
Do.....	1890	10,167.01			10,167.01	2,616.07		7,550.94
Do.....	1891		14,600.00		14,600.00	4,414.80		10,185.20
Foreign hospital at Panama	1890	125.00			125.00	125.00		
Do.....	1891		500.00		500.00	375.00		125.00
Rescuing shipwrecked American seamen	1888†			75.00	75.00	75.00		
Do.....	1889	209.65			209.65		209.65	
Do.....	1890	3,266.70			3,266.70	228.00		3,038.70
Carried forward		724,676.79	1,585,726.18	38,865.71	2,349,268.68	1,606,875.97	134,082.08	608,310.63

\* And prior years.

† And prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

746

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
DIPLOMATIC—continued.								
Brought forward .....		\$724, 676. 79	\$1, 585, 726. 18	\$38, 865. 71	\$2, 349, 268. 68	\$1, 606, 875. 97	\$134, 082. 08	\$608, 310. 63
Rescuing shipwrecked American seamen .....	1891		4, 500. 00		4, 500. 00	2, 868. 62		1, 631. 38
Relief and protection of American seamen, certified claims .....		263. 20	324. 69		587. 89	327. 42		260. 47
Relief and protection of American seamen .....	1888*				293. 94		293. 94	
Do. ....	1889	12, 614. 01			13, 026. 64	204. 13		
Do. ....	1890	19, 411. 45		3, 037. 55	22, 449. 00	9, 737. 06	12, 822. 51	12, 711. 94
Do. ....	1891		50, 000. 00	542. 62	50, 542. 62	27, 416. 89		23, 125. 73
International Bureau of Weights and Measures .....		2, 588. 58	2, 270. 00		4, 858. 58	3, 213. 15		1, 645. 43
International standard, weights and measures .....		5, 663. 07			5, 663. 07	387. 52		5, 275. 55
Publication of consular and commercial reports .....	1889	2, 022. 76			2, 022. 76		2, 022. 76	
Do. ....	1890	10, 651. 12		238. 98	10, 890. 10	6, 679. 47		4, 210. 63
Do. ....	1891		21, 000. 00		20, 000. 00	16, 293. 22		3, 706. 78
Venezuela and American Claims Commission .....		494. 92	9, 000. 00		9, 494. 92	8, 525. 25		969. 67
International boundary survey, United States and Mexico .....		100, 000. 00	75, 000. 00		175, 000. 00			175, 000. 00
International Marine Congress .....		10, 000. 00		4, 286. 83	14, 286. 83	4, 643. 31		9, 643. 52
International remonetization of silver .....				47. 13	47. 13			47. 13
International Commission for the establishment of electric Units .....		1, 986. 35			1, 986. 35			1, 986. 35
International Exposition at Paris .....	1889	17, 168. 75		1, 151. 42	18, 320. 17	17, 163. 75		1, 151. 42
For refund of consular notarial fees, certified claims .....			113. 00		113. 00	113. 00		
Payments of judgments, Court of Alabama Claims .....				12, 339. 39	12, 339. 39	12, 339. 39		
International exhibition at Barcelona, Spain .....		361. 22			361. 22			361. 22
International exhibition at Melbourne .....		9, 408. 86			9, 408. 86			9, 408. 86
International exposition at Brussels, Belgium .....		12, 783. 22			12, 783. 22			12, 783. 22
International American Conference .....			64, 750. 00		64, 750. 00	57, 694. 41		7, 055. 59
Estate of decedents trust fund .....		48, 630. 04		1, 680. 71	50, 310. 75	1, 566. 64		48, 744. 11
Refunding penalties or charges erroneously exacted .....			186. 00		186. 00	186. 00		
Commission on the establishment of international coins .....			15, 000. 00		15, 000. 00	6, 525. 29		8, 474. 71
Continental Railway Commission .....			65, 000. 00		65, 000. 00	58, 004. 00		6, 996. 00
Publication of international catalogue of exports and imports .....			10, 000. 00		10, 000. 00	4, 058. 90		5, 941. 10
Spanish indemnity .....		5, 343. 88	28, 500. 00	580. 61	34, 424. 49	28, 598. 15		5, 826. 34
International Union of American Republics .....			36, 000. 00	8, 791. 05	44, 791. 05	40, 132. 14		4, 658. 91
Conference of the North, South, and Central American States .....				20. 11	20. 11			20. 11
American Cemetery at Acapulco .....			1, 500. 00		1, 500. 00			1, 500. 00
Protecting the interests of the United States in the Samoan Islands .....		453, 277. 42			453, 277. 42	3, 237. 50		450, 039. 92
Protecting the interests of the United States in the Isthmus of Panama .....		242, 242. 15		44. 92	242, 287. 07			242, 287. 07

International bureau for publication of custom tariffs.....		2,000.00	1,318.76	3,318.76	1,874.03	1,444.73
International conference for protection of industrial property.....		1,000.00	200.00	1,200.00		1,200.00
Pay of consular officers for services to American vessels and seamen.....			24,847.20	24,847.20	24,847.20	
Pay of consular officers for services to American seamen, certified claims.....	1891		443.09	443.09	443.09	
Salaries consular officers while receiving instructions and in transit.....			18,426.45	18,726.87	18,726.87	
Salaries diplomatic officers while receiving instructions and in transit.....			9,330.34	9,330.34	9,330.34	
Payment of awards by French and American Claims Commission.....		720.06		720.06		720.06
Procuring evidence relating to French spoliation claims.....		12.04	798.33	810.37	798.33	12.04
Repairs to legation building at Tangiers.....		492.25		492.25		492.25
Reimbursing legal representatives of Francis P. Van Wyck.....		1,000.00		1,000.00		1,000.00
Relief of claimants for destruction of the private armed brig General Armstrong.....		16,396.52		16,396.52	121.65	16,274.87
Testimonials to umpires of the United States and Spanish Claims Commission.....		1,055.00		1,055.00		1,055.00
Payment to A. H. Allen.....			110.69	110.69	110.69	
Reimbursement to Bishop & Co.....			1,181.73	1,181.73		1,181.73
Relief of the owners and crews of the American whaling vessels Midas, Progress, Layoda Dan'l Waters and Europa.....			125,000.90	125,000.90	125,000.90	
Relief of Johann Zeckert & Son and others.....			1,838.74	1,838.74		1,838.74
Relief of Henry Clay and others, owners and crew of whaling schooner Franklin.....			3,500.00	3,500.00	3,500.00	
Total diplomatic.....		1,702,263.66	2,154,666.10	3,929,763.78	2,101,549.28	1,678,993.21
JUDICIARY.						
Salaries, Department of Justice.....	1889	1,255.17		1,255.17	1,255.17	
Do.....	1890	2,482.84		2,482.84		2,482.84
Do.....	1891		154,143.70	154,143.70	152,476.84	1,666.86
Contingent expenses, Department of Justice:						
Furniture and repairs.....	1889	20.95		20.95	20.95	
Do.....	1890		.09	.09		.09
Do.....	1891		1,000.00	1,000.00	1,000.00	
Books for Department library.....	1891		2,500.00	2,500.00	2,500.00	
Books for office of the Solicitor.....			500.00	500.00	500.00	
Stationery.....	1889	378.36		378.36	378.36	
Do.....	1890		54.73	54.73		54.73
Do.....	1891		1,750.00	1,750.00	1,750.00	
Transportation.....	1889	103.40		103.40	103.40	
Do.....	1890	50.00	47.30	97.30		97.30
Carried forward.....		4,290.72	159,893.70	164,286.54	158,226.84	4,301.82

\*And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
JUDICIARY—continued.								
Brought forward.....		\$4, 290. 72	\$159, 893. 70	\$102. 12	\$164, 289. 54	\$158, 226. 84	\$1, 757. 88	\$4, 301. 82
Contingent expenses, Department of Justice—Continued.								
Transportation.....	1891		1, 500. 00		1, 500. 00	1, 500. 00		
Miscellaneous items.....	1889	. 15	461. 67		461. 82	461. 67	. 15	
Do.....	1890		1, 100. 00	132. 59	1, 232. 59	1, 100. 00		132. 59
Do.....	1891		7, 160. 00		7, 160. 00	7, 160. 00		
Postage, Department of Justice.....	1889	100. 00			100. 00		100. 00	
Do.....	1890	50. 00			50. 00			50. 00
Do.....	1891		50. 00		50. 00	3. 00		47. 00
Salary warden of the jail, District of Columbia.....	1891		1, 800. 00		1, 800. 00	1, 692. 36		107. 64
Salaries of employes, court-house, Washington, D. C.....	1889	43. 48			43. 48		43. 48	
Do.....	1890	280. 17		118. 20	398. 37			398. 37
Do.....	1891		11, 760. 00		11, 760. 00	11, 759. 47		. 53
Repairs of court-house, Washington, D. C.....	1891		1, 000. 00		1, 000. 00	1, 000. 00		
Building, Department of Justice.....		157. 50			157. 50			157. 50
Do.....	1889	138. 92			138. 92		138. 92	
Do.....	1890			1. 11	1. 11			1. 11
Transportation of witnesses, etc., Territory of Alaska.....			7, 550. 00		7, 550. 00			7, 550. 00
Traveling expenses, Territory of Alaska.....	1889	714. 00			714. 00		714. 00	
Do.....	1890	806. 00			806. 00	266. 00		540. 00
Do.....	1891		1, 000. 00		1, 000. 00			1, 000. 00
Traveling expenses, Territory of Alaska, certified claims.....			20. 00		20. 00	20. 00		
Rent and incidental expenses, office of marshal, Territory of Alaska.....	1885		16. 00		16. 00			16. 00
Do.....	1889	405. 88			405. 88		405. 88	
Do.....	1890	350. 00	100. 00		450. 00	350. 00		100. 00
Do.....	1891		1, 000. 00		1, 000. 00	554. 25		445. 75
Rent and incidental expenses, office of marshal, Territory of Alaska, certified claims.....			72. 62		72. 62	72. 62		
Expenses of Territorial courts in Utah.....	1885	299. 90			299. 90		299. 90	
Do.....	1886	9, 883. 79			9, 883. 79		9, 883. 79	
Do.....	1887	4. 26			4. 26		4. 26	
Do.....	1888	577. 12	3, 500. 00		4, 077. 12	127. 50		3, 949. 62
Do.....	1889			1, 013. 00	1, 013. 00		1, 013. 00	
Do.....	1890	38. 35	14, 885. 80		14, 924. 15	10, 924. 90		3, 999. 25
Do.....	1891	. 04	18, 987. 60		18, 987. 64	16, 409. 08		2, 578. 56
Expenses of Territorial courts in Utah, certified claims.....			40, 000. 00		40, 000. 00	39, 987. 76		12. 24
Prosecution of crimes, Territory of Utah.....			100. 00		100. 00	100. 00		
Repairs, penitentiary building, Territory of Utah.....		1, 266. 00			1, 266. 00			1, 266. 00
			1, 000. 00		1, 000. 00			1, 000. 00

Defense of French spoliation claims	1888	888.21			888.21	888.21		
Defending suits in claims against the United States	1888		229.89	1.49	231.38	229.89	1.49	
Do	1888*			28.76	28.76		28.76	
Do	1889		577.50	1,619.89	2,197.39	2,140.55		56.84
Do	1890		2,138.55	340.40	2,478.95	2,138.55		340.40
Do	1891		23,000.00		23,000.00	22,925.64		74.36
Prosecution and collection of claims	1889	500.00			500.00		500.00	
Do	1890	500.00			500.00			500.00
Do	1891		500.00		500.00			500.00
Punishing violations of intercourse acts and frauds	1889	1,699.32			1,699.32		1,699.32	
Do	1890	833.30		393.76	1,227.06			1,227.06
Do	1891		5,000.00		5,000.00	4,686.93		313.07
Prosecution of crimes	1889	484.62			484.62	30.65	453.97	
Do	1890	526.10		125.11	651.21	626.63		24.58
Do	1891		32,000.00		32,000.00	31,680.69		319.31
Support of convicts	1889	424.25	4,489.50		4,913.75	4,489.50		424.25
Do	1890		5,846.10	54.75	5,900.85	5,846.10		54.75
Do	1891		21,000.00		21,000.00	20,712.20		287.80
Digest of opinions of the Attorney-General		1,500.00			1,500.00	1,500.00		
Expenses of United States courts, Indian Territory	1889	42.78	6,691.18		6,733.96	50.00		6,683.96
Expenses of United States courts, South McAlester and Ardmore, Indian Ter	1890	8,000.00		4,140.64	12,140.64	8,000.00		4,140.64
Expenses of litigation for eastern band of North Carolina Cherokees			5,000.00		5,000.00			5,000.00
Expenses of United States courts, Territory of Oklahoma	1890	12,500.00		7,936.93	20,436.93	13,316.57		7,120.36
Expenses of United States courts	1879*			3,000.00	3,000.00		3,000.00	
United States courts:								
Fees of jurors, certified claims		161.20	93.15		254.35	15.50	161.20	77.65
Fees of jurors	1886*	577.55			577.55		577.55	
Do	1888*			8,400.29	8,400.29		8,400.29	
Do	1889	103,695.68		17,458.07	121,153.75	60.60	121,093.15	
Do	1890	3,628.21	65,000.00	59,769.44	128,388.65	19,204.15		109,184.50
Do	1891		650,000.00	8,495.00	658,495.00	658,461.75		33.25
Fees of witnesses, certified claims		59.95	692.81		752.76	498.11		254.65
Fees of witnesses	1883		800.00		800.00			800.00
Do	1884		200.00		200.00			200.00
Do	1885		200.00		200.00			200.00
Do	1886		435.10		435.10			435.10
Do	1886*	2,567.10			2,567.10		2,567.10	
Do	1887		539.60		539.60			539.60
Do	1888		2,159.07		2,159.07	1,252.15		906.92
Do	1888*			8,906.95	8,906.95		8,906.95	
Do	1888*			937.12	937.12		937.12	
Do	1889	4,221.52	10,572.58	16,043.92	30,838.02	29,053.74		1,784.28
Do	1890	8,931.54	208,090.56	57,552.04	274,574.14	254,677.10		19,897.04
Do	1891		1,200,000.00	6,286.55	1,206,286.55	1,121,576.06		84,710.49
Support of prisoners, certified claims		1,193.20	4,453.24		5,646.44	4,236.17	1,185.75	224.52
Do	1885		81.75		81.75			81.75
Carried forward		172,340.81	2,522,747.97	202,849.13	2,897,997.91	2,460,950.01	162,935.30	274,052.60

\* And prior years.

† Transfer from penitentiary building, Territory of Utah, judiciary ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
JUDICIARY—continued.								
Brought forward.....		\$172,340.81	\$2,522,747.97	\$202,849.13	\$2,897,937.91	\$2,460,950.01	\$162,935.30	\$274,052.60
United States courts—Continued.								
Support of prisoners.....	1886	55.87			55.87		55.87	
Do.....	1886*	8,658.65			8,658.65		8,658.65	
Do.....	1887	12,942.04	11.15		12,953.19	10.89	12,931.15	11.15
Do.....	1888	14,464.03	45.65		14,509.68	699.54	13,764.49	45.65
Do.....	1888*			5,415.51	5,415.51		5,415.51	
Do.....	1889	4,623.09	20,950.62	6,579.22	32,152.93	29,186.21		2,966.72
Do.....	1890	2,526.11	17,063.47	18,157.44	37,747.02	37,618.57		128.45
Do.....	1891		375,000.00	4,729.48	379,729.48	376,463.23		3,266.25
Miscellaneous expenses, certified claims.....		858.22	3,597.11		4,455.33	3,544.51	32.92	877.90
Miscellaneous expenses.....	1887	42.55			42.55	35.84	6.71	
Do.....	1888		65.70		65.70	37.50		28.20
Do.....	1888*			4,811.14	4,811.14		4,811.14	
Do.....	1889	11,885.08		1,301.54	13,186.62	2,703.57	10,483.05	
Do.....	1890	1,083.14	27,601.44	7,180.81	35,865.39	35,772.90		92.49
Do.....	1891		165,000.00	1,194.01	166,194.01	166,161.26		32.75
Fees and expenses of marshals certified claims.....		8,817.07	17,927.08		26,744.15	5,808.51	35.50	20,900.14
Fees and expenses of marshals.....	1886	17,103.41			17,103.41	8.00	17,095.41	
Do.....	1887	12,763.75			12,763.75	149.71	12,614.04	
Do.....	1888	2,402.55	5,834.49		8,237.04	3,534.33	2,350.26	2,352.45
Do.....	1888*			8,838.25	8,838.25		8,838.25	
Do.....	1889	49.62	118,674.99	3,365.78	122,090.39	83,858.80		38,231.59
Do.....	1890	92,009.30	304,327.74	4,536.42	400,873.46	310,557.11		90,316.35
Do.....	1891		1,075,000.00	5,508.21	1,080,508.21	915,158.41		165,349.80
Pay of bailiffs.....	1888	22,042.24	89.90		22,132.14	1,988.20	20,143.94	
Do.....	1888*			1,121.85	1,121.85		1,121.85	
Do.....	1889	136.51	6,601.04	792.55	7,580.10	5,686.01		1,894.09
Do.....	1890	1,619.25	35,000.00	7,288.67	43,907.92	30,220.01		13,687.91
Do.....	1891		135,600.00	1,088.13	136,688.13	136,398.95		289.18
Fees of district attorneys, certified claims.....			3,444.20		3,444.20	1,469.20		1,975.00
Fees of district attorneys.....	1886*	56.00			56.00		56.00	
Do.....	1887	3,989.72			3,989.72	25.00	3,964.72	
Do.....	1888	1,476.55			1,476.55	75.00	1,401.55	
Do.....	1889	16.62	20,577.86		20,594.48	19,184.72		1,409.76
Do.....	1890	65,203.58	33,061.94		98,265.52	97,956.79		308.73
Do.....	1891		280,000.00		280,000.00	224,212.74		55,787.26
Special compensation district attorneys, certified claims.....			7,066.03		7,066.03	6,826.03		240.00



Special compensation, district attorneys	1889		6,585.83		6,585.83	6,299.23		286.60
Do	1890	392.85	5,000.00		5,392.85	5,392.85		
Do	1891		5,000.00		5,000.00	4,999.97		.03
Pay of regular assistant attorneys, certified claims			390.00		390.00	390.00		
Pay of regular assistant attorneys	1889	1,817.03			1,817.03		1,817.03	
Do	1890	22,293.29	3,000.00		25,293.29	23,940.03		1,353.26
Do	1891		115,000.00		115,000.00	87,398.64		27,601.36
Pay of special assistant attorneys, certified claims			14,292.62		14,292.62	14,292.62		
Pay of special assistant attorneys	1889	82.45	19,193.33		19,275.78	19,275.78		
Do	1890	24.69	21,674.24		21,698.93	21,698.93		
Do	1891		30,000.00		30,000.00	29,886.61		113.39
Fees of clerks, certified claims			10,237.67		10,237.67	9,998.67	113.00	126.00
Fees of clerks	1886	395.47			395.47	10.30	385.17	
Do	1888		7,073.26		7,073.26	5,634.95		1,418.31
Do	1889	1.67	40,758.97		40,760.64	40,756.29		4.35
Do	1890	36,620.38	68,255.30		104,875.68	98,477.47		6,398.21
Do	1891		220,000.00		220,000.00	149,409.53		70,590.47
Fees of commissioners, certified claims		42.00	6,858.50		6,900.50	6,373.10	366.55	160.85
Fees of commissioners	1887	.82			.82		.82	
Do	1888	60.78	1,975.17		2,035.95	1,701.00		334.95
Do	1889	.12	27,150.16		27,150.28	26,154.48		995.80
Do	1890	28.26	77,988.19		78,016.45	77,937.19		29.26
Do	1891		145,000.00		145,000.00	108,424.17		36,575.83
Rent of court rooms, certified claims			187.50		187.50	187.50		
Rent of court rooms	1888	2,825.10			2,825.10		2,825.10	
Do	1889	11,671.96			11,671.96	950.00	10,721.96	
Do	1890	21,723.14			21,723.14	20,062.92		1,660.22
Do	1891		65,000.00		65,000.00	61,324.05		3,675.95
Uniform system of bookkeeping		3,773.41			3,773.41			3,773.41
Pay of special deputy marshals at Congressional elections		3,093.23	34,745.00	2,530.00	40,368.23	37,315.00		3,053.23
Fees of supervisors of elections			514,878.77	10,625.00	525,503.77	525,503.77		
Expenses in settling title to Greer Co., claimed by Texas			15,000.00		15,000.00	352.85		14,647.15
Expenses in United States courts in Alaska	1891		1,000.00		1,000.00			1,000.00
Special counsel in suit United States vs. Des Moines								
Navigation Railway Company			2,500.00		2,500.00			2,500.00
Defense in Indian depredation claims	(1891)		15,000.00		15,000.00	2,000.00		13,000.00
	(1892)							
Expenses of circuit courts of appeals	(1891)		3,350.00		3,350.00	3,350.00		
	(1892)							
Funeral expenses of the late Chief Justice Waite		18.33			18.33			18.33
Bust of Chief Justice Morrison R. Waite		1,500.00			1,500.00			1,500.00
Oil portrait of Chief Justice Marshall			1,000.00		1,000.00			1,000.00
Oil portrait of Chief Justices John Rutledge, Oliver Ellsworth, and Morrison R. Waite				270.00	270.00			270.00
Payment to Mary C. Elliott, widow of Temp Elliott			300.00		300.00	300.00		
Payment to Daniel F. Wyatt			198.00		198.00	198.00		
Payment to John G. McNutt			500.00		500.00	500.00		
Carried forward		563,580.74	6,654,380.89	298,183.14	7,516,144.77	6,346,897.45	302,945.94	866,331.38

\*And prior years.

†And prior years, transfer account.

REGISTER.

751

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>JUDICIARY—continued.</b>								
Brought forward .....		\$563, 580. 74	\$6, 654, 380. 89	\$298, 183. 14	\$7, 516, 144. 77	\$6, 346, 867. 45	\$302, 945. 94	\$866, 331. 38
Payment to Edward Mitchell for legal services .....			605. 50		605. 50	605. 50		
Payment for legal services rendered the United States .....			8, 965. 15		8, 965. 15	8, 964. 95	. 20	
Total judiciary .....		563, 580. 74	6, 663, 951. 54	298, 183. 14	7, 525, 715. 42	6, 356, 437. 90	302, 946. 14	866, 331. 38
<b>CUSTOMS.</b>								
Collecting revenue from customs .....	1891		16, 721, 518. 96	6, 814. 83	6, 728, 333. 79	6, 695, 272. 81		33, 060. 98
Do .....	1890	373, 580. 52	2192, 881. 44	17, 006. 87	583, 468. 83	242, 721. 03		340, 747. 80
Do .....	1889	250, 145. 53	285, 468. 97	7, 275. 76	285, 890. 26	35, 283. 49		250, 606. 77
Do .....	1888	176, 879. 54			176, 879. 54		176, 879. 54	
Do .....	1888*		2, 252. 45	4, 882. 12	7, 134. 57		4, 882. 12	2, 252. 45
Do .....	1888†			260. 79	260. 79	260. 79		
Do .....	1887	1, 417. 44		1, 417. 44	1, 417. 44		1, 417. 44	
Collecting revenue from customs, certified claims .....		293. 18	26, 950. 96		27, 244. 14	26, 950. 96		293. 18
Expenses of regulating immigration .....		252, 689. 32	292, 271. 00	3, 658. 04	548, 618. 86	174, 255. 92		374, 362. 94
Expenses of revenue-cutter service, certified claims .....		2. 93	. 68		3. 61	. 68		2. 93
Expenses of revenue-cutter service .....	1888*			1, 251. 05	1, 251. 05		1, 251. 05	
Do .....	1889	818. 39		2, 751. 41	3, 569. 80	1, 678. 19	1, 891. 61	
Do .....	1890	29, 121. 72		3, 369. 83	32, 491. 55	28, 127. 45		4, 364. 10
Do .....	1891		935, 000. 00	10, 931. 64	945, 931. 64	874, 663. 87		71, 267. 77
Supplies of light-houses, certified claim .....			2, 392. 02		2, 392. 02	2, 392. 02		
Supplies of light-houses .....	1889	7. 50	901. 06	11. 63	920. 19	902. 21		17. 98
Do .....	1890	8, 171. 45		2, 583. 16	10, 754. 61	7, 507. 15		3, 247. 46
Do .....	1891		347, 440. 86	3, 213. 68	350, 654. 54	346, 910. 02		3, 744. 52
Repairs and incidental expenses of light-houses, certified claims .....			10. 98		10. 98	10. 98		
Do .....	1888*			1, 040. 80	1, 040. 80		1, 040. 80	
Repairs and incidental expenses of light-houses .....	1889	2, 625. 17		10. 97	2, 636. 14	2, 252. 16	333. 98	
Do .....	1888†							
Do .....	1890	5, 441. 81		6, 391. 09	11, 832. 90	2, 950. 21		8, 882. 69
Do .....	1891		336, 936. 16	123. 88	337, 060. 04	325, 857. 15		11, 202. 89
Salaries of keepers of light-houses, certified claims .....			5. 54		5. 54	5. 54		
Salaries of keepers of light-houses .....	1888*			240. 00	240. 00		240. 00	
Do .....	1888		139. 91		139. 91	139. 91		
Do .....	1889	145. 50	242. 26	208. 69	596. 45	323. 38		267. 07
Do .....	1890	2, 835. 08		1, 831. 06	4, 066. 74	3, 006. 85		1, 659. 89
Do .....	1891		626, 416. 78	24, 383. 43	650, 800. 21	644, 310. 00		6, 490. 21
Inspecting lights .....	1889	1, 808. 48			1, 808. 48		1, 808. 48	

Do	1890	225.00		453.77	678.77		678.77
Do	1891		3,000.00	400.80	3,400.80	3,000.00	400.80
Expenses of light vessels, certified claims		8.13	325.00		333.13	325.00	8.13
Expenses of light vessels	1888*			325.00	325.00		325.00
Do	1889	6.23			6.23		6.23
Do	1890	7,833.12		2,194.00	10,027.12	6,823.73	3,203.39
Do	1891		<sup>9</sup> 242,916.78	10,409.36	253,326.14	252,235.86	1,090.28
Expenses of fog signals, certified claims			11.50		11.50	11.50	
Do	1888*			17.00			17.00
Do	1888	1,041.16		445.96	1,487.12	68.14	1,418.98
Do	1890	2,675.49		3,154.44	5,829.93	3,879.21	1,950.72
Expenses of fog signals	1891		64,451.26	85.47	<sup>10</sup> 64,536.73	61,855.02	2,681.71
Expenses of buoyage, certified claims			832.69		832.69		832.69
Expenses of buoyage	1888*			222.05			222.05
Do	1889		1,950.73	310.42	2,261.15	1,950.73	310.42
Do	1890	8,690.92		12,706.57	21,397.49	16,366.84	5,030.65
Do	1891		<sup>11</sup> 332,044.40	14,853.65	346,900.05	343,428.90	3,471.15
Lighting of rivers, certified claims			48.18		48.18	48.18	
Lighting of rivers	1889	10.79		2.00	132.42	119.63	12.79
Do	1890		119.63	4,817.04	4,817.04	4,134.61	682.43
Do	1891		<sup>12</sup> 273,093.76	27,419.40	302,513.16	301,157.70	1,355.46
Completing the lighting and buoyage of the Ohio River		3,194.07			3,194.07		3,194.07
Light-house Establishment, 1861, certified claims			405.14		405.14	405.14	
Establishment and maintenance of lighted buoys		51			51		51
Survey of light-house sites	1889	307.58			307.58		307.58
Do	1890	600.00		400.00	1,000.00		1,000.00
Do	1891		1,000.00	200.00	1,200.00	1,120.80	79.20
Heating apparatus for public buildings, certified claims		8.40			8.40		8.40
Pay of assistant custodians and janitors	1885	28.07			28.07		28.07
Marine-Hospital Service, certified claims			23.05		23.05	23.05	
Marine-Hospital Service		<sup>13</sup> 105,311.84	520,333.46	13,631.35	639,276.65	550,453.51	88,823.14
Life-Saving Service, certified claims			690.43		690.43	690.43	
Life-Saving Service	1888*			238.31			238.31
Do	1889	21,612.30		113.84	21,726.14	1,584.69	
Do	1890	42,859.97		4,380.91	47,240.88	29,955.60	17,285.28
Do	1891		963,385.00	113.84	963,498.84	919,214.94	44,283.90
Establishing life-saving stations		39,420.20	50,000.00		89,420.20	52,392.40	37,027.80
Rebuilding and improving life-saving stations		3,652.63		594.70	4,247.33		4,247.33
Carried forward		1,343,471.07	11,970,461.04	195,732.61	13,509,664.72	11,967,867.07	212,471.62
							1,329,326.03

\* And prior years.

† And prior years, transfer account.

<sup>1</sup>\$16,000 transferred to "Detection and prevention of frauds upon the customs revenue," 1891.<sup>2</sup>\$45,000 transferred to "Detection and prevention of frauds upon the customs revenue," 1890.<sup>3</sup>\$118.38 transferred from Repayment to importers excess of deposit, transfer account.<sup>4</sup>\$3,000 transferred to "Enforcement of alien contract labor laws," 1890.<sup>5</sup>\$2,539.14 transferred to Salaries of office Light-House Board, 1891, on Treasury ledger.<sup>6</sup>\$82.44 transferred to "Regular supplies, Quartermaster's Department, 1888, and prior years, transfer account, on War ledger.<sup>7</sup>\$3,063.84  
<sup>8</sup>\$3,583.22 Transferred to "Salaries office of Light-House Board," 1891, on Treasury ledger.<sup>9</sup>\$2,083.22  
<sup>10</sup>\$48.74  
<sup>11</sup>\$2,955.60 Transferred to "salaries office of Light-House Board, 1891," Treasury ledger.<sup>12</sup>\$24,720 transferred to "salaries office Supervising Surgeon-General, Marine-Hospital Service, 1891," on Treasury ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1891, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
CUSTOMS—continued.								
Brought forward		\$1,343,471.07	\$11,970,461.04	\$195,732.61	\$13,509,664.72	\$11,967,867.07	\$212,471.62	\$1,329,326.03
Rebuilding revenue steamer Wm. Pitt Fessenden		2,620.40			2,620.40		2,620.40	
Rebuilding revenue steamer Commodore Perry		39.57			39.57		39.57	
Rebuilding revenue steamer Richard Rush		113.58			113.58		113.58	
Constructing a revenue steamer		745.97			745.97		745.97	
Constructing two steam launches		119.90			119.90		119.90	
Building or purchase of such vessels as may be required for the revenue service		32,909.07		6,734.28	39,643.35			39,643.35
Compensation in lieu of moities	1889	17,891.91			17,891.91		17,891.91	
Do	1890	1,135.44		28.31	1,163.75	81.66		1,082.09
Do	1891		15,000.00		15,000.00	12,846.79		2,153.21
Salaries and traveling expenses of agents at seal fisheries in Alaska, certified claims			16.90		16.90	16.90		
Salaries and traveling expenses of agents at seal fisheries in Alaska, 1885 and 1886		20.76			20.76			20.76
Salaries and traveling expenses of agents at seal fisheries in Alaska	1889	1,693.36		600.00	2,293.36	621.60	1,676.76	
Do	1890	6,926.67			6,926.67	5,324.28		1,602.39
Do	1891	13,350.00			13,350.00	10,034.05		3,315.95
Expenses of local appraisers at quarterly meetings	1889			804.63	804.63		804.63	
Do	1890			330.99	330.99	40.00		290.99
Do	1891		2,500.00	40.00	2,540.00	2,540.00		
Quarantine stations for neat cattle	1889	3,371.61			3,371.61		3,371.61	
Do	1890	5,000.00		233.76	5,233.76	1,500.00		3,733.76
Do	1891		15,000.00		15,000.00	11,000.00		4,000.00
Quarantine service	1890	642.12		20.00	662.12	600.67		61.45
Do	1891		50,000.00	62.00	50,062.00	50,062.00		
Draping public buildings		1,300.99			1,300.99			1,300.99
Gulf quarantine station	1889			105.06	105.06			105.06
San Francisco quarantine fumigating steamer			30,000.00		30,000.00			30,000.00
Key West quarantine, disinfecting machinery			10,000.00		10,000.00			10,000.00
Delaware breakwater quarantine station	1889	128.50			128.50	128.50		
Port Townsend quarantine station	1889	( <sup>2</sup> )						
Repairs and preservation of public buildings, certified claims			166.15		166.15		166.15	
Repairs and preservation of public buildings	1888			166.15	166.15	166.15		
Enforcement of the Chinese exclusion act	1889	43,611.50		210.25	43,821.75		43,821.75	
Do	1890	10,000.00			10,000.00	8,759.27		1,240.73
Do	1891		50,000.00		50,000.00	40,400.00		9,600.00
Enforcement of the alien contract-labor laws	1890	3,000.00	( <sup>2</sup> )		3,000.00	3,000.00		

Do .....	1891	75,000.00		75,000.00	58,500.00	16,500.00
Detection and prevention of frauds upon the customs revenue	1889		5,004.49	5,004.49		
Do .....	1890	5,000.00	(4)	5,000.00	5,000.00	5,004.49
Do .....	1891	16,000.00	(5)	16,000.00	16,000.00	
Moose Peak light station, Maine	1,828.50			1,828.50		1,828.50
Goose Rock light station, Maine	23,121.79			23,121.79	20,100.00	3,021.79
Crabtree Ledge light station, Maine	4.00			4.00		4.00
Mount Desert Rock fog signal, Maine	4,489.15			4,489.15		4,489.15
Great Duck Island light station, Maine	9,393.92			9,393.92	9,393.92	
Lubec Narrows light station, Maine		15,500.00	298.43	15,798.43	15,796.00	2.43
Cuckold Island fog signal, Maine		25,000.00		25,000.00		25,000.00
Juniper Island light station, Vermont		2,500.00		2,500.00		2,500.00
Offet Creek light station, Vermont		1,000.00		1,000.00		1,000.00
Watch Point light station, Vermont		500.00		500.00		500.00
Revenue marine storehouse, Woods Holl, Mass	13.04		103.00	121.04		121.04
Deer Island light station, Massachusetts	287.48			287.48		287.48
Great Round Shoal light-ship, Massachusetts	56,647.18		83.00	56,730.18	56,730.18	
Wickford Harbor light station, Rhode Island	2,665.72			2,665.72		2,665.72
Beaver Tail fog signal, Rhode Island	177.00			177.00		177.00
Cull Rock light station, Rhode Island	223.12			223.12		223.12
Stonington Breakwater light station, Connecticut	2,300.00			2,300.00		2,300.00
Cornfield Point light-ship, Connecticut		70,000.00		70,000.00	3,030.00	66,970.00
Lights on Hudson River, New York	2,047.38			2,047.38		2,047.38
Elm Tree light station, New York	1,551.25	3,000.00		4,551.25	3,000.00	1,551.25
Tarrytown Point light station, New York	3,237.27			3,237.27		3,237.27
Anchorage of vessels in the port of New York	13,763.90			13,763.90		13,763.90
Coney Island light station, New York	5,500.00			5,500.00	5,500.00	
Lighting the Statue of Liberty, New York		5,250.00		5,250.00		5,250.00
Staten Island light-house depot, New York		50,000.00		50,000.00		50,000.00
Old Orchard Shoal light station, New York		60,000.00		60,000.00		60,000.00
Braddock Point light station, New York		20,000.00		20,000.00		20,000.00
Genesee fog signal, New York		4,300.00		4,300.00		4,300.00
Absecon light station, New Jersey	21,728.55			21,728.55		21,728.55
Barnegat light station, New Jersey	45.89			45.89		45.89
Squan Inlet light station, New Jersey	19,950.00			19,950.00	1,000.00	18,950.00
Sandy Hook light-ship, New Jersey	56,647.17		1,330.14	57,977.31	57,977.31	
Sandy Hook electric buoy station, New Jersey		3,500.00		3,500.00	3,500.00	
Sandy Hook light station, New Jersey		8,000.00		8,000.00		8,000.00
Fog bell below Sandy Point light station, Chesapeake Bay	5.13			5.13		5.13
Sharkfin Shoal light station, Maryland	13,994.00			13,994.00	10,000.00	3,994.00
Greenbury Point Shoal light station, Maryland	13,995.00			13,995.00	10,000.00	3,995.00
Fenwick Island light-ship, Maryland		70,000.00		70,000.00	3,230.00	66,770.00
Maryland Point light station, Maryland		50,000.00		50,000.00	500.00	49,500.00
Holland's Island Bar light station, Maryland			613.02	613.02		613.02
Carried forward .....	1,741,718.86	12,627,694.09	212,500.12	14,581,913.07	12,394,246.35	288,848.34
						1,898,818.38

\* And prior years, transfer account.

† Transferred from "Delaware breakwater quarantine station, buildings, etc.," on Treasury ledger.

‡ \$55,000 Transferred to Port Townsend quarantine station, site, etc., on Treasury ledger.

§ Transferred from "expenses of regulating immigration."

¶ Transferred from "expenses of collecting the revenue from customs, 1890."

|| Transferred from "expenses of collecting the revenue from customs, 1891."

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

756

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
CUSTOMS—continued.								
Brought forward.....		\$1,741,718.86	\$12,627,694.09	\$212,500.12	\$14,581,913.07	\$12,394,246.35	\$288,818.34	\$1,898,818.38
Cob Point Bar light station, Maryland.....				619.42	619.42			619.42
Hawkins Point light station, Maryland.....			1,000.00		1,000.00	800.00		200.00
Portsmouth depot, Virginia.....		4,500.00			4,500.00			4,500.00
Bush Bluff light station, Virginia.....		54,482.63		254.04	54,736.67	54,584.97		151.70
Depot, fifth district, Virginia.....		7,363.01			7,363.01			7,363.01
Hog Island wharf and roadway, Virginia.....		5,000.00			5,000.00			5,000.00
Cape Charles City lights, Virginia.....			1,000.00		1,000.00			1,000.00
Newport News light station, Virginia.....		18,248.38			18,248.38	18,248.38		
Winter Quarter Shoal light ship, Virginia.....		1,561.52			1,561.52			1,561.52
Chincoteague buoy depot, Virginia.....			1,000.00		1,000.00			1,000.00
Cape Charles light station, Virginia.....			150,000.00		150,000.00			150,000.00
Great Wicomico River light station, Virginia.....				621.49	621.49			621.49
Tangier Sound light station, Virginia.....				1,811.21	1,811.21			1,811.21
Page Rock light station, Virginia.....			25,000.00		25,000.00			25,000.00
Portsmouth light-house depot, Virginia.....			10,000.00		10,000.00			10,000.00
Purchase of a wharf at Wilmington, N. C.....		4,881.75			4,881.75			4,881.75
Diamond Shoal light station, North Carolina.....		199,500.00		9.36	199,509.36	500.00		199,009.36
Pamlico Point light station, North Carolina.....		8,000.00			8,000.00	8,000.00		
Gull Shoal light station, North Carolina.....		13,000.00			13,000.00	13,000.00		
Frying Pan Shoals light-ship, North Carolina.....			70,000.00		70,000.00	3,230.00		66,770.00
North River Bar beacons, North Carolina.....			2,000.00		2,000.00			2,000.00
McWilliamus Point Shoal light station, North Carolina.....			100.00		100.00			100.00
Hunting Island light station, South Carolina.....		11,500.00			11,500.00			11,500.00
Bull Bay beacon, South Carolina.....		19.50			19.50			19.50
Hilton Head range beacons, South Carolina.....			1,000.00		1,000.00	1,000.00		
Martin Industry light-ship, South Carolina.....			70,000.00		70,000.00	3,230.00		66,770.00
Sand Island light station, Alabama.....		1,566.55			1,566.55			1,566.55
Lights on Savannah River, Georgia.....		507.66			507.66			507.66
Dry Tortugas light station, Florida.....		75,000.00			75,000.00			75,000.00
Florida Reef beacons, Florida.....		10,239.42			10,239.42			10,239.42
Repairs of iron light-houses, Florida.....		3,498.04			3,498.04			3,498.04
Lights for channels leading to Pensacola, Fla.....		2,623.43			2,623.43			2,623.43
St. John River lights, Florida.....		185.79			185.79			185.79
Crooked River light station, Florida.....		39,000.00		\$72.35	39,872.35			39,872.35
Charlotte Harbor light station, Florida.....		9,136.95			9,136.95	9,136.95		
Cape Canaveral light station, Florida.....			80,000.00		80,000.00	1,000.00		79,000.00
Cape San Blas light station, Florida.....			20,000.00		20,000.00			20,000.00
Point Isabel light station, Texas.....		7,823.30			7,823.30			7,823.30
Reestablishment of light-houses, Texas.....				907.21	907.21			907.21

Lake Borgne light station, Mississippi	138.43		138.43		138.43
Pascagoula River ranges, Mississippi	49.91		49.91		49.91
Pearl River light station, Mississippi		213.36	213.36		213.36
South Pass Pier lights, Mississippi River, Louisiana	4,521.21	210.78	4,731.99	4,656.45	75.54
Red River lights, Louisiana	1,305.09		1,305.09		1,305.09
Amite River light station, Louisiana	1,214.52		1,214.52		1,214.52
Aids to navigation, mouth of Mississippi River, Louisiana	26,500.00	1,444.52	27,944.52	26,500.00	1,444.52
Steam revenue vessel for Mississippi River, Louisiana		3.08			3.08
Point Penicula light station, Michigan	2,000.00		2,000.00		2,000.00
Grosse Isle ranges, Michigan	6,500.00		6,500.00	5,500.00	1,000.00
Scul Choix Point light station, Michigan	13,292.60		13,292.60		13,292.60
Cedar River Point light station, Michigan	19,000.00		19,000.00	10,000.00	9,000.00
Lake Michigan light vessels, Michigan	57,000.00	2,151.82	59,151.82	26,724.53	32,427.29
Gratiot Range lights, Michigan		500.00		500.00	
Point Betsey light station, Michigan		5,500.00		5,500.00	
Eleven-Foot Shoal light station, Michigan		60,000.00		60,000.00	60,000.00
Squaw Island light station, Michigan		25,000.00		25,000.00	25,000.00
Old Mackinac Point light station, Michigan		20,000.00		20,000.00	20,000.00
Patrol Steamer, St. Marys River, Michigan		4,000.00		4,000.00	4,000.00
St. Marys river lights, Michigan		30,000.00		30,000.00	24,300.00
Windmill Point range lights, Michigan		3,000.00		3,000.00	
Lights on the Illinois River, Illinois	4,420.81	776.25	5,197.06	656.62	4,540.44
Chicago Breakwater light station, Illinois	28,300.00	15,000.00	43,300.00		43,300.00
Devis Island light station, Wisconsin	14,000.00	5,500.00	19,500.00	11,650.00	7,850.00
Sherwood Point light station, Wisconsin		100.00		100.00	
Ahnapee range lights, Wisconsin		2,500.00		2,500.00	1,029.03
Cleveland Breakwater fog signal, Ohio	5,200.00		5,532.75	4,500.00	1,032.75
Ashtabula light station, Ohio		4,700.00		4,700.00	4,700.00
Fairport range lights, Ohio		400.00		400.00	400.00
Black River range lights, Ohio		400.00		400.00	400.00
Grays Harbor light station, Washington	5,339.80		5,339.80		5,339.80
Destruction Island light station, Washington	4,979.49	10,000.00	14,979.49	10,000.00	4,979.49
Potos Island light station, Washington		12,000.00		500.00	11,500.00
Turn Point light station, Washington		15,000.00		500.00	15,500.00
Cape Mears light station, Oregon	18,460.00		18,460.00	3,000.00	15,460.00
Umpqua River light station, Oregon	49,000.00		49,000.00	10,576.64	38,423.36
Columbia River light station, Oregon	59,300.00	10,000.00	69,357.55	3,905.20	65,452.35
Heceta Head light station, Oregon	79,000.00		79,000.00	2,000.00	77,000.00
Cocquille River light station, Oregon		50,000.00	50,000.00	1,000.00	49,000.00
Grand Marais light station, Minnesota	7,052.00		7,052.00		7,052.00
Two Harbors light station, Minnesota	7,797.90		7,797.90		7,797.90
Range lights, Duluth Harbor, Minnesota	875.09		875.09		875.09
San Luis Obispo light station, California	12,090.62		12,090.62	10,040.38	2,050.24
Point Hueneme light station, California		250.00		250.00	250.00
Northwest Seal Rock light station, California	35,000.00	81,000.00	116,000.00	75,741.00	40,259.00
Point Sur light station, California	3.20			3.20	3.20
Roe Island light station, California	8,500.00		9,137.00	9,137.00	

Carried forward	2,690,197.46	13,413,644.09	223,442.31	16,327,283.86	12,739,835.44	288,848.34	3,298,600.08
-----------------	--------------	---------------	------------	---------------	---------------	------------	--------------

<sup>1</sup> Balance of \$57,000 transferred from Simmons Reef light station.

<sup>2</sup> Repayment of \$1,247.29 transferred from Simmons Reef light station.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

758

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1890.	Balances of appropriations June 30, 1891.
CUSTOMS—continued.								
Brought forward.....		\$2, 690, 197. 46	\$13, 413, 644. 09	\$223, 442. 31	\$16, 327, 283. 86	\$12, 739, 835. 44	\$288, 848. 34	\$3, 298, 600. 08
Ballast Point light station, California.....		10, 000. 00			10, 000. 00	96. 15		9, 903. 85
Oakland Harbor light station, California.....				985. 46	985. 46	865. 20		120. 26
Humboldt light station, California.....			25, 000. 00		25, 000. 00			25, 000. 00
Refuge station, Point Barrow, Alaska.....		6, 957. 21	8, 000. 00		14, 957. 21	2, 411. 74		12, 545. 47
Steam tender for the fourth light-house district.....		360. 74			360. 74			360. 74
Steam tender for western rivers.....		6, 778. 56			6, 778. 56			6, 778. 56
Revenue steamer for southern coast.....		95, 500. 00			95, 500. 00	80, 000. 00		15, 500. 00
Laboratory for the Light-House Board.....		4, 732. 46			4, 732. 46			4, 732. 46
Supply steamer for Atlantic and Gulf coasts.....		80, 506. 28		1, 120. 29	81, 626. 57	81, 626. 57		
Revenue vessels for South Atlantic coast.....		57, 000. 00			57, 000. 00	51, 618. 00		5, 382. 00
Pier lights on the lakes.....		8, 983. 85		125. 32	9, 109. 17			9, 109. 17
Steam tender for the second light-house district.....		78, 014. 48		15, 765. 38	93, 779. 86	92, 327. 75		1, 452. 11
Steam tender for the Great Lakes.....		82, 374. 18			82, 374. 18	82, 374. 18		
Relief of certain employes and others, twelfth light-house district.....		. 31			. 31		. 31	
Oil houses for light stations.....			30, 000. 00	132. 75	30, 132. 75	13, 000. 00		17, 132. 75
Tender for the first light-house district.....			95, 000. 00	270. 87	95, 270. 87	1, 930. 00		93, 340. 87
Tender for the ninth and eleventh light-house districts.....			75, 000. 00		75, 000. 00	2, 500. 00		72, 500. 00
Tender for the thirteenth light-house district.....			95, 000. 00	470. 73	95, 470. 73	1, 800. 00		93, 670. 73
Tender for the fifth light-house district.....			95, 000. 00		95, 000. 00	500. 00		94, 500. 00
Depot ninth light-house district.....			35, 000. 00		35, 000. 00			35, 000. 00
Depot eleventh light-house district.....			2, 000. 00		2, 000. 00	2, 000. 00		
Depot thirteenth light-house district.....			15, 000. 00		15, 000. 00			15, 000. 00
Site, Long Branch life-saving station.....			10, 000. 00		10, 000. 00			10, 000. 00
Repayment to importers excess of deposits (no limit).....			6, 989, 845. 78	93, 937. 85	7, 083, 783. 63	7, 083, 783. 63		
Repayment to importers excess of deposits, certified claims.....			16. 13		16. 13	16. 13		
Repayment to importers excess of deposits, charges, and commission cases.....		93, 227. 84			93, 227. 84			93, 227. 84
Repayment to importers excess of deposits, act of March 2, 1889.....		104, 550. 16			104, 550. 16	21, 209. 71		83, 340. 45
Debentures, drawbacks, bounties, or allowances (no limit).....			4, 925, 439. 50	44, 926. 42	4, 970, 365. 92	4, 970, 365. 92		
Debentures, drawbacks, bounties, or allowances, act June 16, 1880.....		97. 95			97. 95			97. 95
Debentures and other charges.....			897. 67		897. 67	897. 67		
Interest on tonnage dues illegally exacted.....			1, 452. 25		1, 452. 25	1, 452. 25		
Proceeds of goods seized and sold (customs).....			1, 054. 23		1, 054. 23			
Unclaimed merchandise.....			4, 776. 19	1. 00	4, 777. 19	4, 777. 19		



Refunding moneys erroneously received and covered into the Treasury		403.75		403.75	403.75		
Refunding penalties and charges erroneously exacted		25,198.19		25,198.19	25,198.19		
Services to American vessels		25,978.16		25,978.16	25,978.16		
Salaries and expenses, shipping service, act June 26, 1884.	14,373.70			14,373.70			14,373.70
Salaries, shipping service		59,543.48		59,543.48	59,543.48		
Extra pay to officers and men who served in the Mexican war (Revenue Marine)		96.00		96.00	96.00		
Admission of foreign goods to World's Columbian Exposition	20,000.00			20,000.00	1,300.00		18,700.00
Statistics relating to fur industries and natives of Alaska		6,080.00		6,080.00	6,080.00		
Proposals for lease of Fur-Seal Islands, Alaska		700.00		700.00	641.04		58.96
Protecting salmon fisheries of Alaska		1,500.00		1,500.00	1,500.00		
Protecting seal and salmon fisheries of Alaska	1891	750.00		750.00			750.00
Payment to Graham H. Harris	325.00			325.00		325.00	
Payment to Susannah George		365.15		365.15	365.15		
Reimbursement for losses by burning of the light-house tender <i>Lilly</i>	2,205.00			2,205.00		2,205.00	
Reimbursing crew of life-saving station, Muskeget, Mass.		170.65		170.65	170.65		
Refund to the Aberdeen Packing Company		75.00		75.00	75.00		
Refund to Rufus A. Ballard		10.00		10.00	10.00		
Refund to J. W. Breeden		15.00		15.00	15.00		
Refund of duties to St. Mary's Church, Harford County, Md		126.82		126.82	126.82		
Refund to George Hazil		154.51		154.51	154.51		
Refund to J. L. Somers		200.00		200.00	200.00		
Relief of A. K. Delaney		10.00		10.00	10.00		
Relief of J. W. Means	200.00			200.00			200.00
<b>Total customs</b>	3,356,385.18	25,943,502.55	381,178.38	29,681,066.11	25,358,309.51	291,378.65	4,031,377.95
<b>INTERIOR CIVIL</b>							
Salaries, office Secretary of Interior	1889	4,449.93		4,449.93		4,449.93	
Do	1890	3,750.60		4,494.45			4,494.45
Do	1891		228,736.17	228,736.17	225,000.00		3,736.17
Publishing the Biennial Register		502.20		504.00	500.00		4.00
Department of the Interior:							
Expenses of special land inspectors	1889	2,430.05		2,430.05		2,430.05	
Do	1890	927.57		1,045.45			1,045.45
Do	1891		5,000.00	5,000.00	3,705.43		1,294.57
Contingent expenses	1886		177.39	177.39	177.39		
Do	1889	32,173.90		32,182.59		32,006.14	
Do	1890	6,662.97		24,625.34	24,613.01		12.33
Do	1891		80,000.00	104,249.01	93,000.00		11,249.01
Stationery	1889	5,536.08		6,166.53		6,166.53	
Do	1890	5,558.15		47,442.74	46,908.36		534.38
Do	1891		65,000.00	129,296.78	121,000.00		8,296.78
Library	1889	8.64		8.64	3.00	5.64	
Do	1890	200.00		200.00	200.00		
<b>Carried forward</b>		62,200.09	378,913.56	591,009.07	515,283.64	45,058.29	30,667.14

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

760

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available dur- ing the fiscal year ending June 30, 1891.	Payments dur- ing the fiscal year ending June 30, 1891.	Amounts car- ried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR CIVIL—continued.								
Brought forward.....		\$62,200.09	\$378,913.56	\$149,895.42	\$591,009.07	\$515,283.64	\$45,058.29	\$30,667.14
Department of the Interior—Continued.								
Library.....	1891		500.00		500.00	500.00		
Rent of buildings.....	1889	1,583.44			1,583.44	1,333.32	250.12	
Do.....	1890	4,000.00			4,000.04	4,000.00		.04
Do.....	1891		21,500.00		21,500.00	21,000.00		500.00
Repairs of buildings.....	1890	1,000.00		113.68	1,113.68	1,000.00		113.68
Do.....	1891		8,000.00		8,000.00	5,500.00		2,500.00
Postage to postal union countries.....	1889	4,000.00			4,000.00		4,000.00	
Do.....	1890	1,160.00			1,160.00			1,160.00
Do.....	1891		4,000.00		4,000.00	1,650.00		2,350.00
Payment for Supreme Court reports.....			2,736.00	1,368.00	4,104.00	3,800.00		304.00
General Land Office:								
Salaries.....	1889	21,692.93			21,692.93		21,692.93	
Do.....	1890	5,792.45		1,605.00	7,397.45			7,397.45
Do.....	1891		545,746.44	169.15	545,915.59	545,000.00		915.59
Expenses of inspectors, certified claims.....			111.25		111.25	111.25		
Do.....	1889	5,267.04			5,267.04		5,267.04	
Do.....	1890	5,164.88		5.07	5,169.95	1,238.40		3,931.55
Do.....	1891		10,000.00	.25	10,000.25	5,012.16		4,988.09
Library.....	1889	.20			.20		.20	
Do.....	1891		500.00		500.00	500.00		
Reproducing plats of surveys.....	1889	1.20	9.90		11.10	9.90	1.20	
Do.....	1890			34.13	34.13			34.13
Do.....	1891		2,500.00		2,500.00	100.91		2,399.09
Maps of the United States.....	1889	654.30			654.30		654.30	
Do.....	1890	14,800.00			14,800.00	13,062.91		1,737.09
Do.....	1891		15,000.00		15,000.00	121.26		14,878.74
Additional maps of the United States.....		7,500.00			7,500.00	3,600.00		3,900.00
Contingent expenses, certified claims.....		197.20			197.20			197.20
Salaries, Indian Office.....	1889	5,386.87			5,386.87	66.70	5,320.17	
Do.....	1890	1,640.00			1,640.00	612.45		1,027.55
Do.....	1891		97,640.00		97,640.00	97,000.00		640.00
Transcribing and copying, Indian Office.....			2,500.00		2,500.00			2,500.00
Fees on certain Indian allotments.....			52.56		52.56	52.56		
Salaries, Pension Office.....	1887		43.95		43.95	43.95		
Do.....	1888			43.95	43.95		43.95	
Do.....	1889	35,121.77			35,121.77	53.85	35,067.92	
Do.....	1890	39,275.95		1,010.85	40,286.80	106.50		40,180.30
Do.....	1891		2,215,357.06		2,215,357.06	2,100,000.00		115,357.06

<b>Pension Office:</b>								
Salaries special examiners.....	1889	17,195.55			17,195.55		17,195.55	
Do.....	1890	10,403.35		2,435.45	12,838.80	11.55		12,827.25
Do.....	1891		210,000.00	3.80	210,003.80	205,000.00		5,003.80
Investigation of pension cases.....	1888*			2.33			2.33	
Do.....	1889	1,483.12		85.19	1,568.31	13.25	1,555.06	
Do.....	1890	37,813.62		9.45	37,823.07	16,014.14		21,808.93
Do.....	1891		225,000.00		225,000.00	180,808.90		44,191.10
Investigation of pension cases, special examiners.....	1889	959.10			959.10		959.10	
Do.....	1890	14,549.07			14,549.07	14,154.11		394.96
Do.....	1891		190,000.00		190,000.00	166,667.31		23,332.69
Fire-proof building for the Pension Office.....		12,740.75		5.00	12,745.75	2,740.88		10,004.87
Freight elevator, Pension Building.....			3,000.00		3,000.00			3,000.00
Salaries, Patent Office.....	1889	17,919.72			17,919.72		17,919.72	
Do.....	1890	6,229.85		32.45	6,262.30			6,262.30
Do.....	1891		667,605.89	203.75	667,809.64	660,000.00		7,809.64
<b>Patent Office:</b>								
Photolithographing.....	1889	6,715.46			6,715.46		6,715.46	
Do.....	1890	12,000.00		1,485.00	13,485.00	9,777.07		3,707.93
Do.....	1891		111,000.00		111,000.00	97,000.00		14,000.00
Official Gazette.....	1889	.30			.30		.30	
Do.....	1890			7.60	7.60			7.60
Do.....	1891		66,000.00		66,000.00	65,000.00		1,000.00
Scientific library.....	1889	12.96			12.96		12.96	
Do.....	1891		3,000.00	1.71	3,001.71	2,500.00		501.71
Public use of inventions and defending suits.....	1889	300.75		14.00	314.75		314.75	
Do.....	1891		500.00	.25	500.25	257.59		242.66
International protection of industrial property.....		1,055.54	800.00		1,855.54	565.29		1,290.25
<b>Bureau of Education:</b>								
Salaries.....	1889	540.35			540.35		540.35	
Do.....	1890			608.90	608.90			608.90
Do.....	1891		47,170.09		47,170.09	47,000.00		170.09
Collecting statistics.....	1889	697.71		1.00	698.71	250.00	448.71	
Do.....	1890	1,000.00		.25	1,000.25	396.05		604.20
Do.....	1891		3,000.00		3,000.00	500.00		2,500.00
Distributing documents.....	1889			53.25	53.25	50.00	3.25	
Do.....	1890	1,000.00			1,000.00	549.80		450.20
Do.....	1891		2,000.00		2,000.00	1,700.00		300.00
Library.....	1890			.39	.39			.39
Do.....	1891		1,000.00		1,000.00	500.00		500.00
Education of children in Alaska.....	1889	6,337.40			6,337.40	6,226.50	110.90	
Do.....	1890	18,007.50		.50	18,008.00	14,492.56		3,515.44
Do.....	1891		50,000.00		50,000.00	21,500.00		28,500.00
<b>Railroad office:</b>								
Salaries.....	1890			123.35	123.35			123.35
Do.....	1891		14,420.00		14,420.00	14,420.00		
Traveling expenses.....	1889	2,012.29					2,012.29	
Do.....	1890	1,140.41		.19	1,140.60	434.65		705.95
Carried forward.....		386,553.12	4,899,607.30	159,319.35	5,445,479.77	4,849,290.01	165,146.85	431,042.91

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR CIVIL—continued.								
Brought forward		\$386,553.12	\$4,899,607.30	\$150,319.35	\$5,445,479.77	\$4,849,290.01	\$165,146.85	\$431,042.01
Traveling expenses	1891		2,500.00		2,500.00	1,123.30		1,376.70
Salaries, office Architect of the Capitol	1891		10,204.00		10,204.00	19,204.00		
Salaries, office Geological Survey	1889	532.50			532.50		532.50	
Do	1890	492.73			492.73			492.73
Do	1891		35,540.00		35,540.00	34,721.00		819.00
Office surveyor-general of Arizona:								
Salaries, certified claims			942.50		942.50	942.50		
Do	1889	1.64			1.64		1.64	
Do	1890			80.18	80.18			80.18
Do	1891		5,500.00	32.65	5,532.65	5,532.65		
Contingent expenses	1889	35.76			35.76		35.76	
Do	1890			241.06	241.06	81.15		159.91
Do	1891		1,500.00	104.23	1,604.23	1,604.23		
Office surveyor-general of California:								
Salaries	1889	256.78			256.78		256.78	
Do	1890			79.35	79.35			79.35
Do	1891		12,750.00	107.40	12,857.40	12,857.40		
Contingent expenses	1889	548.41			548.41		548.41	
Do	1890			.42	.42			.42
Do	1891		2,000.00	110.95	2,110.95	2,110.95		
Office surveyor-general of Colorado:								
Salaries	1889	.87			.87		.87	
Do	1890			.95	.95			.95
Do	1891		8,500.00		8,500.00	8,500.00		
Contingent expenses	1889			41.21	41.21			41.21
Do	1891		1,500.00		1,500.00	1,500.00		
Office surveyor-general of Florida:								
Salaries	1890			.10	.10			.10
Do	1891		3,600.00		3,600.00	3,600.00		
Contingent expenses	1889	219.20			219.20		219.20	
Do	1890			255.27	255.27			255.27
Do	1891		1,000.00	82.10	1,082.10	1,082.10		
Office surveyor-general of Idaho:								
Salaries, certified claims			631.50		631.50	631.50		
Salaries	1889	.67			.67		.67	
Do	1891		4,500.00		4,500.00	4,500.00		
Contingent expenses	1889			81.74	81.74			81.74
Do	1891		1,500.00		1,500.00	1,500.00		

Office surveyor-general of Louisiana:								
Salaries.....	1889		75.00		75.00	75.00		
Do.....	1890			765.98	765.98	765.98		
Do.....	1891		6,800.00		6,800.00	6,800.00		
Contingent expenses.....	1889	346.64			346.64		346.64	
Do.....	1890			407.42	407.42	263.97		143.45
Do.....	1891		1,200.00	79.15	1,279.15	1,279.15		
Office surveyor-general of Minnesota:								
Salaries.....	1889	200.00			200.00		200.00	
Do.....	1890			1.37	1.37			1.37
Do.....	1891		3,800.00	846.01	4,646.01	3,900.00		746.01
Contingent expenses.....	1889	322.06			322.06		322.06	
Do.....	1890	200.00		126.24	326.24			326.24
Do.....	1891		1,000.00	365.16	1,365.16	1,050.00		315.16
Office surveyor-general of Montana:								
Salaries.....	1889	4.01			4.01		4.01	
Do.....	1890			2.31	2.31			2.31
Do.....	1891		13,000.00	.08	13,000.08	13,000.08		
Contingent expenses.....	1889	.87			.87		.87	
Do.....	1890			.31	.31			.31
Do.....	1891		2,000.00	28.75	2,028.75	2,028.75		
Office surveyor-general of Nebraska and Iowa:								
Salaries.....	1887		408.86		408.86	408.86		
Office surveyor-general of Nevada:								
Salaries.....	1889	56.78			56.78		56.78	
Do.....	1890			100.28	100.28			100.28
Do.....	1891		4,300.00	97.00	4,397.00	4,300.00		97.00
Contingent expenses.....	1889	18.38			18.38		18.38	
Do.....	1890			55.49	55.49			55.49
Do.....	1891		800.00	37.25	837.25	800.00		37.25
Office surveyor-general of New Mexico:								
Salaries.....	1890			3.20	3.20			3.20
Do.....	1891		5,500.00		5,500.00	5,500.00		
Contingent expenses.....	1889	.02			.02		.02	
Do.....	1890			153.76	153.76			153.76
Do.....	1891		1,500.00	206.50	1,706.50	1,706.50		
Office surveyor-general of North Dakota:								
Salaries.....	1891		6,945.21	610.40	7,555.61	7,555.61		
Contingent expenses.....	1891		1,500.00	29.58	1,529.58	1,529.58		
Office surveyor-general of Oregon:								
Salaries.....	1889	2.51			2.51		2.51	
Do.....	1890			1.45	1.45			1.45
Do.....	1891		5,000.00	75.02	5,075.02	5,075.00		.02
Contingent expenses.....	1889	196.65			196.65		196.65	
Do.....	1890	100.00		235.59	335.59			335.59
Do.....	1891		1,000.00		1,000.00	1,000.00		
Office surveyor-general of Dakota:								
Salaries.....	1889	324.87			324.87		324.87	
Office surveyor-general of South Dakota:								
Salaries.....	1891		9,500.00	2,058.75	11,558.75	11,558.75		
Carried forward .....		390,114.47	5,065,104.37	166,824.01	5,622,342.85	5,017,378.02	168,215.47	436,749.36

BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of ap- propriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available dur- ing the fiscal year ending June 30, 1891.	Payments dur- ing the fiscal year ending June 30, 1891.	Amounts car- ried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR CIVIL—continued.								
Brought forward.....		\$390,414.47	\$5,065,104.37	\$166,824.01	\$5,622,342.85	\$5,017,378.02	\$168,215.47	\$436,749.36
Office surveyor-general of Dakota:								
Contingent expenses.....	1889	6.05			6.05		6.05	
Office surveyor-general of South Dakota:								
Contingent expenses.....	1891		1,500.00	537.37	2,037.37	2,037.37		
Office surveyor-general of Utah:								
Salaries.....	1889	1,254.52			1,254.52		1,254.52	
Do.....	1890	81.52		81.52	163.04			163.04
Do.....	1891		5,500.00		5,500.00	5,500.00		
Contingent expenses.....	1891		1,400.00		1,400.00	1,400.00		
Office surveyor-general of Washington:								
Salaries.....	1891		10,000.00	1,057.30	11,057.30	11,057.30		
Contingent expenses.....	1889	216.29			216.29		216.29	
Do.....	1891		1,500.00	146.20	1,646.20	1,646.20		
Office surveyor-general of Wyoming:								
Salaries.....	1889	595.00			595.00		595.00	
Do.....	1890			50.08	50.08	22.15		27.93
Do.....	1891		8,000.00	.82	8,000.82	8,000.00		.82
Contingent expenses.....	1889	673.37			673.37		673.37	
Do.....	1890			201.51	201.51			201.51
Do.....	1891		1,500.00	225.00	1,725.00	1,500.00		225.00
Boundary line between North and South Dakota			25,000.00		25,000.00			25,000.00
Relief of settlers and purchasers of lands in Nebraska								
and Kansas.....		210,244.53			210,244.53	2,217.15		208,027.38
Salaries and commissions of registers and receivers, cer-								
tified claims.....			76.77		76.77	76.77		
Salaries and commissions of registers and receivers.....	1887	1,235.90			1,235.90		1,235.90	
Do.....	1888	12,428.26			12,428.26		12,428.26	
Do.....	1888*			114.55	114.55		114.55	
Do.....	1889	23,625.03		175.68	23,800.71	295.47	23,505.24	
Do.....	1890	17,742.26		13,198.23	30,940.49	8,744.16		22,196.33
Do.....	1891		612,967.80	19,816.13	632,783.93	586,464.32		46,319.61
Contingent expenses, land offices, certified claims.....		5.99	15.64		21.63	15.64		5.99
Contingent expenses, land offices.....	1888*			10.10	10.10		10.10	
Do.....	1889	1,984.28		156.12	2,140.40	183.80	1,956.60	
Do.....	1890	11,724.42		4,293.10	16,017.52	12,566.36		3,451.16
Do.....	1891		200,000.00	6,519.40	206,519.40	204,000.93		2,518.47
Expenses of depositing public moneys, certified claims.....			94.51		94.51	94.51		
Expenses of depositing public moneys.....	1887	690.62			690.62		690.62	
Do.....	1888	1,637.11			1,637.11		1,637.11	

Do.....	1889	5,900.22	65.21	5,965.43	1.78	5,963.65	
Do.....	1890	3,747.28	900.60	4,647.88	699.31		3,948.57
Do.....	1891		10,000.00	10,589.84	6,447.75		4,142.09
Contingent expenses, Oklahoma land office		.55		.55		.55	
Town-site entries in Oklahoma (reimbursable)			35,000.00	38,935.33	18,196.00		20,739.33
Depredations on public timber, certified claims		434.54	254.80	689.34	254.80		434.54
Depredations on public timber	1888		193.35	193.35	193.35		
Do.....	1889	2,936.61		2,936.61		2,936.61	
Do.....	1890	24,861.19		25,734.14	17,667.34		8,066.80
Do.....	1891		100,000.00	100,174.18	84,196.21		15,977.97
Protecting public lands, certified claims		113.64	342.55	456.19	342.55		113.64
Protecting public lands	1888		60.25	60.25	60.25		
Do.....	1889	2,792.24		2,792.24		2,792.24	
Do.....	1890	24,016.88		24,244.99	15,451.06		8,793.93
Do.....	1891		140,000.00	140,000.00	109,438.58		30,511.42
Expenses of hearings in land entries, certified claims			358.76	358.76	358.76		
Expenses of hearings in land entries	1888*			3,957.27		3,957.27	
Do.....	1888†			141.40	141.40		
Do.....	1889	13,822.99		18,624.79	812.35	17,812.44	
Do.....	1890	22,387.24		28,824.14	4,139.37		24,684.77
Do.....	1891		30,000.00	32,347.07	24,559.93		7,787.14
Transcript of records and plats	1889	2,393.62		2,393.62		2,393.62	
Do.....	1890	1,000.00		1,000.00	75.55		924.45
Do.....	1891		12,500.00	12,500.00	10,500.00		2,000.00
Settlement of claims for swamp lands and swamp land indemnity, certified claims		8.55		8.55			8.55
Settlement of claims for swamp lands and swamp land indemnity	1889	1,482.19		1,482.19		1,482.19	
Do.....	1890	3,426.05		3,691.70	1,516.59		2,175.11
Do.....	1891		20,000.00	20,000.00	12,778.96		7,221.04
Geological Survey, certified claims			48.27	48.27	48.27		
Geological Survey	1889	2,154.60		2,154.60	67.18	2,087.42	
Do.....	1889†			11.37			11.37
Do.....	1890	9.38					
Do.....	1890	33,087.51		34,564.60	29,454.81		5,109.79
Do.....	1891		654,995.89	655,014.54	616,961.28		38,053.26
Geological maps of the United States	1890	28,000.00		28,000.00	28,000.00		
Do.....	1891		70,000.00	70,000.00	24,000.00		46,000.00
Surveying the public lands, certified claims		253.72	42,669.40	42,923.12	42,663.40	6.00	253.72
Surveying the public lands	1888*			2,343.12		2,343.12	
Do.....	1889	56,438.14	1,407.65	57,845.79	27,133.35	30,712.44	
Do.....	1890	178,653.37		182,133.61	54,065.63		128,067.98
Do.....	1891		425,000.00	426,931.45	49,101.28		377,830.17
Surveying Sioux reservations		100,000.00		100,000.00	40,407.65		59,592.35
Surveying May Gulf, Alabama			300.00	300.00			300.00
Surveying private land claims in Arizona	1891		5,000.00	5,000.00	1,250.00		3,750.00
Surveying private land claims in California, certified claims		195.70		195.70			195.70
Carried forward		1,182,675.83	7,480,790.01	247,375.97	8,910,841.81	7,084,234.89	285,026.63
							1,541,580.29

\* And prior years.

† And prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR CIVIL—continued.								
Brought forward		\$1,182,675.83	\$7,480,790.01	\$247,375.97	\$8,910,841.81	\$7,084,234.89	\$285,026.63	\$1,541,580.29
Surveying private land claims in California	1891		2,000.00		2,000.00			2,000.00
Resurveying lands in suit against Sierra Lumber Company of California		168.00			168.00			168.00
Repair of the Ruin of Casa Grande, Arizona		2,000.00			2,000.00			2,000.00
Surveying lands in suit against the Montana Improvement Company		350.00			350.00			350.00
Surveying the public lands in Nevada		30,000.00			30,000.00	5,326.80		24,673.20
Surveying private land claims in New Mexico, certified claims			536.18		536.18	536.18		
Surveying private land claims in New Mexico	1888*			222.16	222.16			222.16
Do	1890	200.00		1.37	201.37	197.16		4.21
Do	1891		3,000.00		3,000.00	2,500.00		500.00
Surveying the boundary line between the public lands occupied by Uncompahgre and White River Utes		500.00			500.00		500.00	
Resurveying public lands, certified claims			2,419.81		2,419.81	2,419.81		
Examination of public surveys, certified claims		164.25			164.25			164.25
Township site, Port Angeles, Wash.			10,000.00		10,000.00			10,000.00
Appraisement and sale of abandoned military reservations		5,133.01	8,000.00		13,133.01	5,395.75		7,737.26
Preservation of abandoned military reservations	1889	907.68			907.68		907.68	
Do	1890		10,814.99		10,814.99	318.86		10,496.13
Sale of buildings and grounds, Dearborn Arsenal, Mich.			500.00		500.00	377.43		122.57
Reimbursement to receivers of public moneys for excess of deposits, certified claims		5.39	589.03		594.42	255.55	338.87	
Annual repairs of the Capitol	1889	367.37			367.37		367.37	
Do	1890			57.49	57.49			57.49
Do	1891		31,000.00		31,000.00	30,000.00		1,000.00
Improving the Capitol Grounds	1889	25.11			25.11		25.11	
Do	1890	1.00		1.72	2.72			2.72
Do	1891		20,000.00		20,000.00	19,000.00		1,000.00
Lighting the Capitol and grounds	1889	2.13			2.13		2.13	
Do	1890	6,000.00			6,000.00	4,658.61		1,341.39
Do	1891		24,000.00		24,000.00	24,000.00		
Capitol terraces		20,440.05	48,500.00		68,940.05	49,000.00		19,940.05
Pavement, Capitol Grounds			40,000.00		40,000.00			40,000.00
Repairing and regilding frames of historical paintings, Rotunda of the Capitol		400.00		2.88	402.88		402.88	
Protecting paintings in Rotunda of Capitol		100.00		10.00	110.00		110.00	
Electric light plant, Senate		14,698.15			14,698.15	2,256.42		12,441.73



Steam boilers, Senate			15,000.00		15,000.00	500.00		14,500.00
West elevator, Senate			3,500.00		3,500.00	3,452.00		48.00
Reservoirs for drinking-water in the Capitol				297.63	297.63	110.50		187.13
Elevator, House of Representatives		1,145.86			1,145.86	391.54		754.32
Ventilation, House of Representatives				187.40	187.40			187.40
Ventilation, Supreme Court room		310.28			310.28	308.37	1.91	
Alterations and repairs, Armory Building				236.84	236.84		236.84	
Education of feeble-minded children, District of Columbia	1889	132.50			132.50		132.50	
Do	1890	3,000.00			3,000.00	2,467.65		532.35
Do	1891		3,400.00		3,400.00			3,400.00
Do	1891*		2,475.60		2,475.60	2,450.60		25.00
Penitentiary building, Territory of Idaho		19,986.80			19,986.80	19,986.80		
Penitentiary building, Territory of Utah		95,305.00	(†)		95,305.00	79,000.00		16,305.00
Penitentiary building, Territory of Wyoming		2,187.38			2,187.38	5.70		2,181.68
Penitentiary building, Territory of North Dakota			30,000.00		30,000.00			30,000.00
Building for Library of Congress (site)		4,522.73			4,522.73			4,522.73
Building for Library of Congress (construction)		245,567.94			245,567.94			245,567.94
Colleges for agriculture and the mechanic arts	1890		735,000.00		735,000.00	585,000.00		150,000.00
Do	1891		784,000.00		784,000.00	496,000.00		288,000.00
Buildings and grounds, Government Hospital for the Insane		4,183.19	69,000.00	1,504.59	74,687.78	42,100.00		32,587.78
Repairs, Government Hospital for the Insane	1891		12,000.00		12,000.00	12,000.00		
Government Hospital for the Insane	1889	23.67			23.67		23.67	
Do	1890			.73	.73			.73
Do	1891		226,000.00		226,000.00	226,000.00		
Buildings and grounds, Howard University		24.69	3,400.00		3,424.69	3,400.00	24.69	
Howard University	1891		25,800.00		25,800.00	25,800.00		
Freedmen's Hospital and asylum	1889	67.57			67.57		67.57	
Do	1890	4,025.00		14.67	4,039.67	4,000.00		39.67
Do	1891		54,025.00		54,025.00	46,000.00		8,025.00
Columbia Institution for the Deaf and Dumb	1890		2,531.99		2,531.99	2,531.99		
Do	1891		47,500.00		47,500.00	47,500.00		
Maryland Institution for the Instruction of the Blind			6,575.00		6,575.00	6,575.00		
Revenues, Yellowstone National Park		3,374.89	1,788.80		5,163.69	1,116.48		4,047.21
Expenses of the Eighth Census, certified claims		189.67			189.67			189.67
Expenses of the Tenth Census		3,292.57			3,292.57			3,292.57
Expenses of the Eleventh Census		3,430,065.00	2,400,000.00	4,097.57	5,834,162.57	5,197,008.83		637,153.74
Expenses of the Eleventh Census, farms, homes, and mortgages		810,000.00		539.50	810,539.50	630,605.37		179,934.13
Printing, engraving and binding, Eleventh Census		60,290.80	350,000.00		410,290.80	120,000.00		290,290.80
Census of Oklahoma		2,000.00		235.87	2,235.87			2,235.87
Deposits by individuals for surveying public lands		792,892.59	131,422.80	8,070.75	932,386.14	102,967.59		829,418.55
Protection and improvement of Hot Springs, Ark.		37,966.53	5,000.00	.37	42,966.90	41,843.99		1,122.91
Protection and improvement of Hot Springs, Ark. (indefinite)		17,289.53	19,682.00		36,971.53	18,400.00		18,571.53
Investigating the affairs of the bonded Pacific railroads		2,242.20			2,242.20	254.60		1,987.60
Indemnity for swamp lands purchased by individuals			27,091.24		27,091.24	27,091.24		
Carried forward		6,804,224.36	12,637,342.45	262,857.51	19,704,424.32	14,975,345.71	288,167.85	4,440,910.76

\* And prior years. † \$1,000 appropriation transferred to "repairs, penitentiary building, Utah" on judiciary ledger.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available dur- ing the fiscal year ending June 30, 1891.	Payments dur- ing the fiscal year ending June 30, 1891.	Amounts car- ried to the surplus fund June 30, 1891.	Balance of appropriations June 30, 1891.
INTERIOR CIVIL—continued.								
Brought forward .....		\$6,804,224.36	\$12,637,342.45	\$262,857.51	\$19,704,124.32	\$14,975,345.71	\$288,167.85	\$4,440,910.76
Five per cent fund, of the net proceeds of the sales of agricultural lands in Colorado, certified claims .....			78,857.72		78,857.72	78,857.72		
Five per cent fund, of the net proceeds of the sales of agricultural lands in Colorado .....			60,864.05		60,864.05	60,864.05		
Five per cent fund, of the net proceeds of the sales of public lands in Kansas, certified claims .....			160,067.51		160,067.51	160,067.51		
Five per cent fund, of the net proceeds of the sales of public lands in Michigan, certified claims .....			4,993.79		4,993.79	4,993.79		
Five per cent fund, of the net proceeds of the sales of public lands in Kansas .....			21,923.72		21,923.72	21,923.72		
Five per cent fund, of the net proceeds of the sales of public lands in Minnesota .....			17,500.22		17,500.22	17,500.22		
Five per cent fund, of the net proceeds of the sales of public lands in Nebraska .....			111,385.08		111,385.08	111,385.08		
Five per cent fund, of the net proceeds of the sales of public lands in Oregon .....			33,328.76		33,328.76	33,328.76		
Five per cent fund, of the net proceeds of the sales of public lands in Washington .....			25,376.29		25,376.29	25,376.29		
Payment to Nebraska on account of sales of public lands. Publication of reports on relative wages in the United States and Great Britain .....		35,500.00			35,500.00		35,500.00	
Payment to John Sherman, jr., U. S. marshal .....		500.00			500.00		500.00	
Payment to Royal B. Bradford, commander, U. S. Navy .....		351.93			351.93			351.93
Payment to John W. Gilmore .....			500.00		500.00	500.00		
Reimbursements to P. H. Conger, late superintendent Yellowstone National Park .....		26.10			26.10		26.10	
Relief of legal representatives of David Walter Jones .....			169.37		169.37	169.37		
Relief of Alice E. Robertson .....			2,096.43		2,096.43	2,096.43		
Repayment for lands erroneously sold .....			2,800.00		2,800.00	2,800.00		
			49,354.20		49,354.20	49,354.20		
Total Interior civil .....		6,840,602.39	13,206,559.59	262,857.51	20,310,019.49	15,544,562.85	324,193.95	4,441,262.69
INTERNAL REVENUE.								
Expenses of assessing and collecting internal revenue, certified claims .....			10.00		10.00	10.00		
Salaries and expenses of agents, etc., certified claims .....			290.87		392.43	240.87		151.56
Do .....	1898	1,407.45			1,407.45		1,407.45	
Do .....	1899	1,396.77		674.50	2,071.27	898.30		1,172.97

Do	1890	34,205.25	115,000.00	4,218.50	153,423.75	146,205.03	7,218.72
Do	1891		2,100,000.00	5,371.55	2,105,371.55	2,100,960.78	4,410.77
Salaries and expenses of collectors of internal revenue, certified claims			78.50		78.50	78.50	
Do	1889	52,072.54			52,072.54	966.56	51,105.98
Do	1890	89,733.37		2,923.57	92,656.94	22,224.14	70,432.80
Do	1891		1,800,000.00	478.67	1,800,478.67	1,745,568.26	54,910.41
Allowance or drawback			49,671.85		49,671.85	49,671.85	
Rebate of tax on tobacco, act February 14, 1884		208,156.01			208,156.01		208,156.01
Rebate of tax on tobacco, act December 15, 1890			770,082.39		770,082.39	770,082.39	
Redemption of stamps, certified claims			60.00		60.00	60.00	
Redemption of stamps			22,666.35		22,666.35	22,666.35	
Drawback on stills exported, certified claims			100.00		100.00	100.00	
Refunding taxes illegally collected, certified claims			54,398.84		54,398.84	54,398.84	
Refunding taxes illegally collected			3,550.02		3,550.02	3,550.02	
Repayment of taxes on distilled spirits destroyed by casualty			272.70		272.70	272.70	
Refunding moneys erroneously received and covered into the Treasury, certified claims			4,003.92		4,003.92	4,003.92	
Prevention of the manufacture or sale of adulterated food or drugs in the District of Columbia	1890	5,000.00			5,000.00		5,000.00
Paper for internal-revenue stamps	1890	5,450.69			5,450.69		5,450.69
Do	1890	17,100.77			17,100.77	31.52	17,069.25
Do	1891		50,000.00	108.86	50,108.86	42,375.72	7,533.14
Punishment for violation of internal-revenue laws, certified claims			255.00		255.00	255.00	
Do	1889	8,428.35			8,428.35	5.41	8,422.94
Do	1890	3,704.93		33.90	4,238.83	3,973.59	265.24
Do	1891		40,000.00		40,000.00	28,358.01	11,641.09
Expenses relative to bounty on sugars			5,000.00		5,000.00	3,598.72	1,401.28
Refund of direct tax levied under act of August 5, 1861			11,521,496.92		11,521,496.92	11,521,496.92	
Payment to city of Louisville, Ky.			42,514.03		42,514.03	42,514.03	
Relief of John T. Jonnston			300.00		300.00	300.00	
Relief of Andrew Schneider			100.00		100.00	100.00	
Relief of Samuel B. Seat, administrator of Christian Kropp		933.72			933.72	933.72	
Total internal revenue		427,691.41	16,580,351.39	18,809.55	17,021,852.35	16,566,102.05	389,363.24
PUBLIC DEBT.							
Redemptions:							
Gold certificates, act March 3, 1863			6,520.00		6,520.00	6,520.00	
Gold certificates, act July 12, 1882			68,595,030.00		68,595,030.00	68,595,030.00	
Silver certificates			71,728,566.00		71,728,566.00	71,728,566.00	
Certificates of deposit			23,050,000.00		23,050,000.00	23,050,000.00	
Refunding certificates			9,940.00		9,940.00	9,940.00	
Old demand notes			385.00		385.00	385.00	
Legal-tender notes			70,792,000.00		70,792,000.00	70,792,000.00	
Fractional currency			3,831.37		3,831.37	3,831.37	
Carried forward			239,186,272.37		239,186,272.37	239,186,272.37	

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

770

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of ap- propriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available dur- ing the fiscal year ending June 30, 1891.	Payments dur- ing the fiscal year ending June 30, 1891.	Amounts car- ried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
PUBLIC DEBT—continued.								
Brought forward.....			\$239, 186, 272. 37		\$239, 186, 272. 37	\$239, 186, 272. 37		
One-year notes of 1863.....			480. 00		480. 00	480. 00		
Two-year notes of 1863.....			250. 00		250. 00	250. 00		
Compound-interest notes.....			3, 320. 00		3, 320. 00	3, 320. 00		
Seven-thirties of 1864 and 1865.....			1, 150. 00		1, 150. 00	1, 150. 00		
Bounty land scrip.....			100. 00		100. 00	100. 00		
Loan of 1847.....			300. 00		300. 00	300. 00		
Loan of July and August, 1861 (1881's).....			22, 050. 00		22, 050. 00	22, 050. 00		
Five-twenties of 1862.....			150. 00		150. 00	150. 00		
Loan of 1863 (1881's).....			200. 00		200. 00	200. 00		
Loan of 1863 (1881's) continued at 3½ per cent.....			300. 00		300. 00	300. 00		
Ten-forties of 1864.....			11, 500. 00		11, 500. 00	11, 500. 00		
Five-twenties of June, 1864.....			10, 050. 00		10, 050. 00	10, 050. 00		
Consols of 1865.....			15, 850. 00		15, 850. 00	15, 850. 00		
Consols of 1867.....			35, 450. 00		35, 450. 00	35, 450. 00		
Consols of 1868.....			20, 050. 00		20, 050. 00	20, 050. 00		
Funded loan of 1881.....			5, 000. 00		5, 000. 00	5, 000. 00		
Funded loan of 1881, continued at 3½ per cent.....			7, 800. 00		7, 800. 00	7, 800. 00		
Funded loan of 1891.....			58, 146, 550. 00		58, 146, 550. 00	58, 146, 550. 00		
Funded loan of 1907.....			42, 641, 250. 00		42, 641, 250. 00	42, 641, 250. 00		
Loan of July 12, 1882.....			66, 500. 00		66, 500. 00	66, 500. 00		
National-bank notes, redemption account.....			23, 553, 298. 50		23, 553, 298. 50	23, 553, 298. 50		
Treasury notes of 1890.....			1, 624, 000. 00		1, 624, 000. 00	1, 624, 000. 00		
Total redemption.....			365, 352, 470. 87		365, 352, 470. 87	365, 352, 470. 87		
Interest:								
Refunding certificates.....			4, 648. 30		4, 648. 30	4, 648. 30		
Navy pension fund.....			420, 000. 00		420, 000. 00	420, 000. 00		
One-year notes of 1863.....			24. 00		24. 00	24. 00		
Two-year notes of 1863.....			33. 04		33. 04	33. 04		
Compound-interest notes.....			644. 11		644. 11	644. 11		
Seven-thirties of 1864 and 1865.....			127. 72		127. 72	127. 72		
Bounty-land scrip.....			8. 71		8. 71	8. 71		
Loan of July and August, 1861 (1881's).....			14, 479. 50		14, 479. 50	14, 479. 50		
Loan of July and August, 1861 (1881's) continued at 2½ per cent.....			8. 75		8. 75	8. 75		
Five-twenties of 1862.....			142. 77		142. 77	142. 77		
Loan of 1863 (1881's).....			6. 00		6. 00	6. 00		
Loan of 1863 (1881's) continued at 3½ per cent.....			2. 73		2. 73	2. 73		

Ten-forties of 1864			486.47		486.47	486.47		
Five-twenties of June, 1864			4,243.26		4,243.26	4,243.26		
Five-twenties of 1865			15.00		15.00	15.00		
Consols of 1865			5,787.34		5,787.34	5,787.34		
Consols of 1867			1,923.96	27.00	1,950.96	1,950.96		
Consols of 1868			44.38		44.38	44.38		
Central Pacific stock			2,168,860.80		2,168,860.80	2,168,860.80		
Kansas Pacific stock			512,760.00		512,760.00	512,760.00		
Union Pacific stock			2,288,250.72		2,288,250.72	2,288,250.72		
Central Branch, Union Pacific stock			135,600.00		135,600.00	135,600.00		
Western Pacific stock			168,680.40		168,680.40	168,680.40		
Sioux City and Pacific stock			134,719.20		134,719.20	134,719.20		
Funded loan of 1881			966.34		966.34	966.34		
Funded loan of 1881, continued at 3½ per cent			270.51		270.51	270.51		
Funded loan of 1891			5,626,600.61	34,425.19	5,661,025.80	5,661,025.80		
Funded loan of 1907			26,057,055.37	448,520.50	26,505,575.87	26,505,575.87		
Loan of July 12, 1882			745.38		745.38	745.38		
Total interest			37,547,135.37	482,972.69	38,030,108.06	38,030,108.06		
Premium:								
Funded loan of 1891			70,081.62		70,081.62	70,081.62		
Funded loan of 1907			10,331,138.99		10,331,138.99	10,331,138.99		
Total premium			10,401,220.61		10,401,220.61	10,401,220.61		
Recapitulation:								
Redemption			365,352,470.87		365,352,470.87	365,352,470.87		
Interest			37,547,135.37	482,972.69	38,030,108.06	38,030,108.06		
Premium			10,401,220.61		10,401,220.61	10,401,220.61		
Total redemption, interest, and premium			413,300,826.85	482,972.69	413,783,799.54	413,783,799.54		
INTERIOR—INDIANS.								
Pay of Indian agents	1891		88,938.91	419.88	89,358.79	82,534.08		\$6,824.71
Do	1890	\$13,257.42		192.28	13,449.70	9,074.92		4,374.78
Do	1889	6,436.78		3.33	6,440.11	859.04	\$5,581.07	
Pay of Indian agents, certified claims		6.79	2,123.50		2,130.29	2,123.50		6.79
Pay of Indian agents	*1888			57.68	57.68	57.68		
Pay of Indian police	1891		123,000.00	689.64	123,689.64	117,714.19		5,975.45
Do	1890	10,956.29		546.05	11,502.34	6,275.42		5,226.92
Do	1889	1,637.74		95.52	1,733.26	368.17	1,365.09	
Pay of farmers	1891		60,000.00	470.65	60,470.65	57,116.86		3,353.79
Do	1890	4,447.89		577.51	5,025.40	3,652.70		1,372.70
Do	1889	4,825.66		7.90	4,833.56	140.90	4,692.66	
Pay of interpreters	1891		25,000.00	264.46	25,264.46	21,232.38		4,032.08
Do	1890	4,841.27		92.26	4,933.53	1,685.75		3,247.78
Carried forward			46,409.84	299,062.41	3,417.16	348,889.41	302,835.59	11,638.82
								34,415.00

\* And prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$46,409.84	\$299,062.41	\$3,417.16	\$348,889.41	\$302,835.59	\$11,638.82	\$34,415.00
Pay of interpreters.....	1889	1,359.26			1,359.26	12.00	1,347.26	
Pay of Indian inspectors.....	1891		15,000.00		15,000.00	15,000.00		
Do.....	1890	145.68		85.15	230.83	82.45		148.38
Do.....	1889	1,561.91			1,561.91		1,561.91	
Traveling expenses, Indian inspectors.....	1891		8,000.00		8,000.00	7,537.99		462.01
Do.....	1890	131.92		862.50	994.42	235.04		759.38
Do.....	1889	676.12			676.12	56.32	619.80	
Traveling expenses, certified claims.....		112.90	4.50		117.40	4.50		112.90
Pay of Indian school superintendents.....	1891		4,000.00		4,000.00	4,000.00		
Do.....	1889	1,945.16			1,945.16		1,945.16	
Traveling expenses, Indian school superintendents.....	1891		2,000.00		2,000.00	1,882.66		117.34
Do.....	1890	61.82	210.03	40.75	312.60	312.60		
Do.....	1889	1,248.83			1,248.83		1,248.83	
Pay of judges of Indian courts.....	1891		10,000.00	72.00	10,072.00	6,998.38		3,073.62
Do.....	1890	235.19		56.87	292.06	79.53		212.53
Do.....	1889	840.22		96.00	936.22		936.22	
Buildings at agencies and repairs.....	1891		25,000.00		25,000.00	24,466.04		533.96
Do.....	1890	5,296.75		4,701.65	9,998.40	6,577.83		3,360.57
Do.....	1889	7,201.43		2.10	7,203.53		7,203.53	
Do.....	*1888				24.82	24.82		
Contingencies, Indian Department.....	1891		44,000.00	76.50	44,076.50	44,019.22		57.28
Do.....	1890	675.39		3,964.85	4,640.24	3,493.22		1,147.02
Do.....	1889	2,231.27		26.42	2,257.69	353.06	1,904.63	
Do.....	1888			118.14	118.14		118.14	
Do.....	*1888			75.77	75.77	75.77		
Contingencies, Indian Department, certified claims.....		178.32	1,372.43		1,550.75	1,372.43		178.32
Expenses, Indian commissioners.....	1891		5,000.00		5,000.00	4,623.95		376.05
Do.....	1890	500.00		1,017.68	1,517.68			1,517.68
Telegraphing and purchase of Indian supplies.....	{1891}		5,634.75		5,634.75	5,634.75		
Do.....	{1892}		43,260.44	375.10	43,635.54	42,132.15		1,503.39
Do.....	1890	844.65	1,739.56	433.22	3,017.43	2,681.74		335.69
Do.....	1889	148.46		1.45	149.91	13.07	136.84	
Telegraphing and purchase of Indian supplies, certified claims.....			16.50		16.50	16.50		
Transportation of Indian supplies.....	1891		290,000.00	3,015.63	293,015.63	218,043.64		74,971.99
Do.....	1890	59,072.05		12,347.66	71,419.71	24,756.26		46,663.45
Do.....	1889	59,633.76		780.04	60,413.80	820.51	59,593.29	
Do.....	1888*			43.14	43.14		43.14	

Do.....	1888		5.03	5.03	5.03		
Transportation of Indian supplies, certified claims.....		19.25	498.55	517.80	498.55		19.25
Vaccination of Indians.....	1891		1,000.00	1,000.00	72.00		928.00
Do.....	1890	847.00		847.00			847.00
Do.....	1889	451.38		451.38		451.38	
Pay of matrons.....	1891		623.34	623.34			623.34
Fulfilling treaties with—							
Apaches, Kiowas, and Comanches.....		105,664.08	30,000.00	182.95	135,847.03	19,352.36	116,494.67
Cheyennes and Arapahoes.....		55,203.11	20,000.00	529.68	75,732.79	19,659.32	56,073.47
Chickasaws.....			3,000.00		3,000.00	3,000.00	
Chippewas, Bois Forte band.....		3,456.18			3,456.18		1,639.56
Chippewas of the Mississippi.....		2,470.99	1,000.00		3,470.99	1,000.00	2,470.99
Chippewas, Pillager, and Lake Winnebagoishish bands.....		25,972.52	22,666.66	18.88	48,658.06	162.36	26,796.51
Chippewas of Red Lake and Pembina tribe of Chippewas.....		2,625.32			2,625.32	21,861.55	2,462.96
Chippewas of Saginaw, Swan Creek, etc.....		313.61			313.61		313.61
Choctaws.....			29,432.89		29,432.89	29,432.89	
Cœur d'Alones.....			30,000.00		30,000.00		30,000.00
Columbias and Colvilles.....		16,925.73	1,100.00	1,799.45	19,825.18	5,629.50	14,195.68
Creeks.....			77,063.40		77,063.40	67,615.88	9,447.52
Crows, cession of lands.....			946,000.00		946,000.00	2,500.00	943,500.00
Crows.....		20,369.29	30,000.00	602.10	50,971.39	49,496.56	1,474.83
Delawares.....			72,702.00		72,702.00	50,260.30	22,441.70
D'Wamish and other allied tribes in Washington.....		247.07			247.07		247.07
Flatheads and other confederated tribes.....		2,100.00			2,100.00	147.60	1,952.40
Fort Hall Indians.....		6,000.00	6,000.00		12,000.00	4,909.54	7,090.46
Indians at Blackfoot Agency.....		100,596.08	150,000.00	656.50	251,252.58	104,365.78	146,886.80
Indians at Fort Belknap Agency.....		24,966.51	115,000.00	2,193.58	142,160.09	130,379.02	11,781.07
Indians at Fort Berthold Agency.....			89,000.00		80,000.00		80,000.00
Indians at Fort Peck Agency.....		108,396.25	165,000.00	1,329.37	274,725.62	119,140.82	155,584.80
Iowas.....		1,055.12	2,875.00	109.97	4,040.09	3,218.97	821.12
Iowas in Oklahoma.....			27,950.00		27,950.00		27,950.00
Kansas.....		6,189.82	1,524.02		7,713.84	7,609.02	104.82
Kickapoos.....		288.70	3,682.44	.55	3,971.69	3,760.87	210.82
Lemhi Indians.....		4,000.00			4,000.00		4,000.00
Makahs.....		579.72			579.72		579.72
Menomonees.....		97.72			97.72		97.72
Miamies of Kansas.....		1,077.37	29,033.89	803.18	30,914.44	30,512.85	401.59
Nisqually, Puyallup, and other bands.....		397.08			397.08		397.08
Omahas.....		1,175.09			1,175.09	2.25	1,172.84
Omahas, interest on deferred payments for land.....		9,087.07			9,087.07		9,087.07
Osages.....		405.45	3,456.00		3,861.45	3,220.00	641.45
Otoes and Missourias.....		358.48	5,000.00	414.32	5,772.80	4,917.09	855.71
Pawnees.....		34,240.23	30,000.00	567.61	64,807.84	34,949.66	29,858.18
Poncas.....		6,621.79		27.15	6,648.94	3,575.45	3,073.49
Pottawatomies.....		2,575.72	20,647.65	294.77	23,518.14	20,736.78	2,781.36
Pottawatomie Nation, education.....			80,000.00		80,000.00		80,000.00
Carried forward.....		735,224.66	2,739,556.46	41,169.69	3,515,950.81	1,461,950.64	98,196.47
							1,955,802.70

\*And prior years.

†And prior years; transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

774

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$735, 224. 66	\$2, 739, 556. 46	\$41, 169. 69	\$3, 515, 950. 81	\$1, 461, 750. 64	\$98, 196. 47	\$1, 955, 803. 70
Fulfilling treaties with—Continued.								
Pattawatomie Nation award of January 28, 1869, principal and interest.....		95, 674. 53	48, 897. 95		144, 572. 48	82, 799. 60		61, 772. 88
Rogue Rivers.....		1, 896. 66			1, 896. 66			1, 896. 66
Sacs and Foxes of the Mississippi.....		8, 949. 20	51, 000. 00	90. 90	60, 040. 10	52, 509. 99		7, 530. 11
Sacs and Foxes of the Missouri.....		3, 847. 60	7, 870. 00	50. 45	11, 768. 05	8, 308. 06		3, 459. 99
Seminoles.....			28, 500. 00		28, 500. 00	28, 500. 00		
Senecas.....		498. 29	3, 690. 00	322. 79	4, 511. 08	4, 152. 14		358. 94
Senecas of New York.....		708. 91	11, 902. 50	96. 30	12, 707. 71	12, 154. 51		553. 17
Shawnees.....		10, 863. 82	5, 000. 00		15, 863. 82	5, 000. 00		10, 863. 82
Eastern Shawnees.....		2, 651. 75	1, 030. 00	140. 94	3, 822. 69	1, 134. 97		2, 687. 72
Shoshones.....		3, 395. 01			3, 395. 01	1, 001. 18		2, 393. 83
Sioux, Yankton tribe.....		7, 479. 58	16, 740. 00	553. 01	24, 772. 59	17, 198. 50		7, 574. 09
Sioux of Mississippi.....		57, 008. 50			57, 008. 50			57, 008. 50
Sisseton and Wahpeton Indians.....			376, 578. 37		376, 578. 37	1, 522. 00		375, 056. 37
Sisseton, Wahpeton and Santee Sioux of Devils Lake.....		8. 29			8. 29			
Six Nations of New York.....		75. 52	4, 500. 00	60. 87	4, 636. 39	4, 344. 96		291. 43
S'Kjallams.....		584. 75			584. 75			584. 75
Winnebagoes.....		6, 060. 54	44, 162. 47	322. 83	50, 545. 84	47, 785. 26		2, 760. 58
Wyandottes.....		96. 26			96. 26			96. 26
Yakamas.....		5, 043. 07		672. 89	5, 715. 96	5, 715. 96		
Cherokees, proceeds of lands.....			19, 843. 82		19, 843. 82	19, 843. 82		
Kansas, proceeds of lands.....		8, 085. 72	13, 112. 74		21, 198. 46			21, 198. 46
Menomonees, proceeds of lands.....		18, 694. 62		221, 567. 49	240, 262. 11	206, 992. 82		33, 269. 29
Miamies, proceeds of lands.....			1, 065. 10		1, 065. 10			1, 065. 10
Pottawatomies, proceeds of lands.....		32, 584. 94			32, 584. 94			32, 584. 94
Sacs and Foxes of the Mississippi, proceeds of lands.....		1, 824. 29	2, 269. 71	83. 08	4, 182. 08	1, 733. 02		2, 449. 06
Shawnees, proceeds of lands.....		1, 200. 56	492. 29		1, 692. 85			1, 692. 85
Winnebagoes, proceeds of lands.....		20, 621. 61	572. 22		21, 193. 83			21, 193. 83
Claims of settlers on Round Valley Indian Reservation, in Colorado, restored to public lands.....		594. 37			594. 37		594. 37	
Proceeds of New York Indian lands in Kansas.....		1, 775. 31			1, 775. 31	374. 23		1, 401. 08
Proceeds of Sioux Reservation in Minnesota and Dakota.....		2, 267. 92	24, 872. 57	1, 047. 45	28, 187. 94	15, 174. 75		13, 013. 59
Civilization fund.....		5, 089. 36		634. 73	5, 724. 09	2, 281. 20		3, 442. 89
Indian moneys, proceeds of labor.....		153, 834. 24	54, 097. 16	338. 84	208, 269. 24	63, 156. 47		145, 112. 77
Cherokee Asylum fund.....		64, 147. 17			64, 147. 17			64, 147. 17
Interest on.....			3, 207. 36		3, 207. 36	3, 207. 36		
Cherokee national fund.....		796, 310. 90			796, 310. 90			796, 310. 90
Interest on.....		51. 78	75, 273. 86		75, 325. 64	75, 054. 08	271. 56	



Cherokee orphan fund	337,456.05			337,456.05			337,456.05
Interest on		18,206.20		18,206.20			
Cherokee school fund	725,212.15	10,791.76		736,003.91			736,003.91
Interest on	96.17	42,787.54		42,883.71	42,379.38	504.33	
Chickasaw national fund	959,678.82			959,678.82			959,678.82
Interest on	236.24	68,290.12		68,526.36	68,275.86		250.50
Chickasaw incompetent fund	2,000.00			2,000.00			2,000.00
Interest on	2,797.81	100.00		2,897.81			2,897.81
Chippewa and Christian Indians fund	42,560.36			42,560.36			42,560.36
Interest on	214.90	2,128.02	98.93	2,441.85	2,128.02		313.83
Choctaw general fund	48,514.00			48,514.00			48,514.00
Interest on		29,375.70		29,375.70	29,375.70		
Choctaw orphan fund	1,608.04	15,000.00		16,608.04			16,608.04
Interest on		357.80		357.80	357.80		
Choctaw school fund	49,472.70			49,472.70			49,472.70
Interest on		2,473.64		2,473.64	2,473.64		
Cheyennes and Arapahoes in Oklahoma fund		1,000,000.00		1,000,000.00			1,000,000.00
Creek general fund	2,000,000.00			2,000,000.00			2,000,000.00
Interest on		100,000.00		100,000.00	100,000.00		
Delaware general fund	753,894.64	30,008.00		783,902.64			783,902.64
Interest on	3,104.35	58,514.86		61,619.21	56,247.23	3,103.56	2,268.42
Delaware school fund	11,000.00			11,000.00			11,000.00
Interest on	14,283.89	550.00		14,833.89			14,833.89
Iowa fund	120,543.37			120,543.37			120,543.37
Interest on	2,605.61	9,547.16	49.17	12,201.94	12,028.52	155.17	18.25
Kansas school fund	27,174.41			27,174.41			27,174.41
Interest on	322.37	1,358.72	1,175.00	3,056.09	3,056.09		
Kaskaskias, Peorias, Weas, and Piankeshaws fund	6,000.00	31,300.00		37,300.00	6,000.00		31,300.00
Interest on	627.26	2,701.00	82.17	3,410.43	2,732.26	252.77	445.40
Kaskaskias, Peorias, Weas, and Piankeshaws school fund		20,700.00		20,700.00			20,700.00
Interest on	5,220.50	1,449.00		6,669.50	1,987.52		4,681.98
L'Anse and Vieux de Sert Chippewa fund	20,000.00			20,000.00			20,000.00
Interest on	1,048.36	1,000.00		2,048.36	2,048.36		
Kickapoo general fund	114,181.91			114,181.91	12,068.94		102,112.97
Interest on	1,366.44	5,573.98	1.31	6,941.73	6,816.09		125.64
Kickapoo 4 per cent fund	15,002.17			15,002.17	1,388.13		13,614.04
Interest on	970.67	587.64	25.48	1,558.31	1,297.48		260.83
Menomonee fund	134,039.38			134,039.38			134,039.38
Interest on	3,921.50	7,651.96	450.29	12,023.75	9,113.50		2,910.16
Omaha fund	231,510.50	33,221.93		264,732.43	82,408.35		182,324.08
Interest on	9,586.37	12,406.35		21,992.72	2,666.84		19,325.88
Osage fund	8,135,856.96	40,368.86		8,175,725.82	557.66		8,175,168.16
Interest on	714,582.33	407,021.68	1,718.24	1,123,322.25	402,558.01		720,764.24
Osage school fund	119,911.53			119,911.53			119,911.53
Interest on	1,097.10	5,995.58		7,092.68	6,010.17		1,082.51
Otoe and Missouri fund	590,775.43	10,310.45		601,085.88			601,085.88
Interest on	45,214.53	29,789.07	682.00	75,085.60	37,165.66		38,519.94
Ponca fund	70,000.00			70,000.00			70,000.00
Interest on	166.16	3,500.00	108.70	3,774.86	3,500.00		274.86
Carried forward	17,370,708.71	5,537,301.60	271,543.55	23,179,553.86	3,034,750.94	103,058.23	20,041,744.69

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$17,370,708.71	\$5,537,301.60	\$271,543.55	\$23,179,553.86	\$3,034,750.94	\$103,058.23	\$20,041,744.69
Pawnee fund.....		298,625.07	10,571.34		309,196.41			309,196.41
Interest on.....		9,969.99	14,986.76	632.29	25,589.04	17,078.27		8,510.77
Pottawatomie education fund.....		76,993.93			76,993.93			76,993.93
Interest on.....		1,822.02	3,849.70	16.45	5,688.17	5,180.69		507.48
Pottawatomie general fund.....		89,618.57			89,618.57			89,618.57
Interest on.....		15,304.31	4,480.92	146.16	19,931.39	10,324.76		9,606.63
Pottawatomie mills fund.....		17,482.07			17,482.07			17,482.07
Interest on.....		2,045.57	874.10		2,919.67	887.49		2,032.18
Sac and Fox of the Mississippi fund.....		55,058.21			55,058.21			55,058.21
Interest on.....		1,871.44	2,752.92		4,624.36	3,468.09		1,156.27
Sac and Fox of the Missouri fund.....		21,659.12			21,659.12			21,659.12
Interest on.....		10,668.04	1,082.96		11,751.00			11,751.00
Santee Sioux fund.....		20,000.00			20,000.00			20,000.00
Interest on.....		1,436.30	1,000.00		2,436.30			2,436.30
Seminole general fund.....		1,500,000.00			1,500,000.00			1,500,000.00
Interest on.....			75,000.00		75,000.00	75,000.00		
Seneca fund.....		40,979.60			40,979.60			40,979.60
Interest on.....		47.12	2,048.98	10.83	2,106.93	2,070.64		36.29
Seneca fund, Tonawanda band.....		86,950.00			86,950.00			86,950.00
Interest on.....		4,669.28	4,347.50	10.70	9,027.48	4,347.50		4,679.98
Seneca and Shawnee fund.....		15,140.42			15,140.42			15,140.42
Interest on.....		31.12	757.02		788.14	757.02		31.12
Shawnee fund.....		1,985.65			1,985.65			1,985.65
Interest on.....		951.23	99.28		1,050.51	342.70		707.81
Eastern Shawnee fund.....		9,079.12			9,079.12			9,079.12
Interest on.....		343.83	453.96		797.79	666.86		130.93
Shoshone and Bannock fund.....		13,621.04			13,621.04			13,621.04
Interest on.....		2,479.56	681.06		3,160.62			3,160.62
Stockbridge consolidated fund.....		75,988.60			75,988.60			75,988.60
Interest on.....		2,259.12	3,799.42	104.32	6,162.86	5,498.62		664.24
Umatilla school fund.....		59,463.64	146.80		59,610.44	7,740.00		51,870.44
Interest on.....		1,279.17	2,916.09	30.00	4,225.26	4,225.26		
Umatilla general fund.....			3,409.00		3,409.00			3,409.00
Ute 5 per cent.....		500,000.00			500,000.00			500,000.00
Interest on.....		65,522.73	25,000.00	328.32	90,851.05	19,435.23		71,415.82
Ute 4 per cent.....		1,250,000.00			1,250,000.00			1,250,000.00
Interest on.....		38,991.26	50,000.00	537.85	89,529.11	46,146.71		43,382.40
Utah and White River Ute.....		3,340.00			3,340.00			3,340.00
Interest on.....			167.06		167.06			167.06

Sac and Fox of the Mississippi in Oklahoma fund			300,000.00		300,000.00		300,000.00
Sisseton and Wahpeton fund			1,699,800.00		1,699,800.00		1,699,800.00
Payment to North Carolina Cherokees		27,721.10	1,370.45		29,091.55	1,043.07	28,048.48
Incidentals in—							
Arizona	1890	1,211.13		51.64	1,262.77	853.79	408.98
Do	1889	945.29			945.29	8.25	
Do	1888*			2.00		2.00	937.04
Arizona, certified claims		57.00			57.00		57.00
Arizona, employés	1891		8,000.00		8,000.00	7,646.36	353.64
Do	1890	1,709.33		49.47	1,758.80	1,310.00	448.80
Do	1889	1,222.79			1,222.79		1,222.79
Arizona, including support and civilization	1891		12,000.00	139.59	12,139.59	9,684.46	2,455.13
Do	1890	567.44		102.50	669.94	28.50	641.44
Do	1889	335.03		1.74	336.77		336.77
California, employés	1891		9,000.00		9,000.00	9,000.00	
Do	1890	1,036.80		.13	1,036.93	1,036.80	.13
Do	1889	779.23			779.23		779.23
California, employés, certified claims			390.40		390.40	390.40	
Incidental expenses Indian service in California, certified claims		7.60			7.60		7.60
Incidentals in—							
California, including support and civilization	1891		18,000.00		18,000.00	17,864.51	135.49
Do	1890	219.36		507.00	726.36	489.11	237.25
Do	1889	547.21			547.21		547.21
Colorado	1891		1,500.00		1,500.00	811.52	688.48
Do	1890	436.84		23.80	460.64		460.64
Do	1889	1,107.37			1,107.37		1,107.37
Do	1888*			12.95		12.95	
North Dakota	1891		1,500.00	52.00	1,552.00	1,552.00	
South Dakota	1891		3,500.00	126.93	3,626.93	3,442.37	184.56
Dakota	1890	150.19		605.65	755.84	121.50	634.34
Do	1889	1,704.83			1,704.83	54.95	1,649.88
Dakota, certified claims			50.00		50.00	50.00	
Idaho	1891		1,000.00		1,000.00	610.00	390.00
Do	1890	167.94		94.40	262.34	14.25	248.09
Do	1889	397.14			397.14		397.14
Do	1888†			2.20		2.20	
Montana	1891		4,000.00		4,000.00	2,985.09	1,014.91
Do	1890	364.65		1,040.13	1,404.78	7.30	1,397.48
Do	1889	1,758.61			1,758.61	6.61	1,752.00
Do	1888*			8.35		8.35	
Nevada	1890	537.67		16.00	553.67	130.42	423.25
Do	1889	529.09			529.09		529.09
Do	1888*			48.40		48.40	
Nevada, employés	1891*		6,000.00	370.00	6,370.00	5,840.00	530.00
Do	1890	210.50		38.44	248.94		248.94
Do	1889	632.13			632.13		632.13
Nevada, including support and civilization	1891		16,500.00	805.68	17,305.68	14,984.83	2,320.85
Carried forward		21,710,742.11	7,828,328.26	277,459.47	29,816,529.84	3,317,958.57	112,951.08
* And prior years, transfer account.							26,385,620.19
						† And prior years.	

REGISTER.

777

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

778

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during fiscal year ending June 30, 1891.	Accounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward		\$21,710,742.11	\$7,828,328.26	\$277,459.47	\$29,816,529.84	\$3,317,958.57	\$112,951.08	\$26,385,620.19
Incidentals in—Continued.								
Nevada, including support and civilization	1890	1,440.07		324.79	1,764.86	427.52		1,337.34
Do.	1889	1,753.42		14.00	1,767.42	154.29	1,613.13	
Do.	1888*			25.48	25.48		25.48	
New Mexico, including employes, support, and civilization	1891		5,000.00	383.00	5,383.00	5,186.82		196.18
Do.	1890	177.80		707.47	885.27	285.52		599.75
Do.	1889	608.10			608.10	44.00	564.10	
Do.	1888*			8.00	8.00		8.00	
New Mexico, including employes, support, and civilization, certified claims			4.00		4.00	4.00		
Oregon, employes	1891		6,000.00	4.96	6,004.96	6,004.96		
Do.	1890	39.44		4.20	43.64			43.64
Do.	1889	38.52			38.52	.43	38.09	
Do.	1888†			.50	.50	.50		
Oregon, employes, certified claims		54.00			54.00			54.00
Oregon, including support and civilization	1891		10,000.00	52.09	10,052.09	10,052.09		
Do.	1890	1,177.18		652.37	1,829.55	1,226.80		602.75
Do.	1889	1,528.24		188.35	1,716.59	1.75	1,714.84	
Do.	1888†			3.50	3.50	3.50		
Utah, including employes, support and civilization	1891		8,000.00		8,000.00	7,842.21		157.79
Do.	1890	1,843.25		338.15	1,681.40	32.50		1,648.90
Do.	1889	84.73		1.44	86.17		86.17	
Do.	1888†			.35	.35		.35	
Do.	1888*			140.53	140.53	140.53		
Utah, including employes, support, and civilization, certified claims			8.00		8.00	8.00		
Washington, including employes, support and civilization	1891		16,000.00	1,489.08	17,489.08	17,063.61		425.47
Do.	1890	1,510.64		529.46	2,040.10	1,005.41		1,034.69
Do.	1889	1,354.68		400.00	1,754.68	189.04	1,565.64	
Do.	1888*			388.11	388.11	388.11		
Wyoming	1891		1,000.00		1,000.00	1,000.00		
Do.	1890	533.66		4.59	538.25	485.78		52.47
Do.	1889	232.91			232.91		232.91	
Support of—								
Apaches, Kiowas, and Comanches, clothing	1891		11,000.00		11,000.00	11,000.00		
Do.	1890	64.64			64.64			64.64
Do.	1889	107.00			107.00		107.00	

Apaches, Kiowas, and Comanches, employés	1891		7,200.00		7,200.00	7,200.00		
Do	1889	23.30			23.30		23.30	
Do	1889	9.94			9.94		9.94	
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas	1891		240,000.00	202.23	240,202.23	235,950.92		4,251.31
Do	1890	13,724.67		1,520.69	15,245.36	13,385.35		1,800.01
Do	1889	4,220.52		6.00	4,226.52		4,226.52	
Arapahoes, Cheyennes, Apaches, Kiowas, Comanches, and Wichitas, certified claims			16.00		16.00	16.00		
Arickarees, Gros Ventres, and Mandans	1891		30,000.00	600.42	30,600.42	29,178.25		1,422.17
Do	1890	2,305.95		740.72	3,046.67	2,856.01		190.66
Do	1889	538.81		10.83	549.64		549.64	
Arickarees, Gros Ventres, and Mandans, certified claims			12.00		12.00	12.00		
Bannocks, clothing	1891		5,000.00		5,000.00	3,874.00		1,126.00
Do	1890	548.94			548.94			548.94
Do	1889	1,849.64			1,849.64		1,849.64	
Bannocks, employés	1891		5,000.00		5,000.00	5,000.00		
Do	1890	43.00			43.00			43.00
Do	1889	370.85			370.85		370.85	
Cheyennes and Arapahoes, clothing	1891		12,000.00		12,000.00	12,000.00		
Do	1890	241.17			241.17			241.17
Cheyennes and Arapahoes, employés	1891		6,500.00		6,500.00	6,425.00		75.00
Do	1890	1,788.86			1,788.86	1,775.00		13.86
Do	1889	124.71			124.71		124.71	
Chippewas of Lake Superior	1891		5,000.00		5,000.00	4,931.43		68.57
Do	1890	706.77		250.00	956.77	650.00		306.77
Chippewas of Lake Superior, certified claims	1889	687.45			687.45		687.45	
Chippewas of the Mississippi	1891		4,000.00		4,000.00	3,990.00		10.00
Chippewas of Red Lake and Pembina tribe of Chippewas	1891		10,000.00		10,000.00	10,000.00		
Do	1890	3,903.67		138.80	4,042.47			4,042.47
Do	1889	994.64			994.64		994.64	
Chippewas of Red Lake and Pembina tribe of Chippewas, certified claims		158.62	10.00		168.62	10.00		158.62
Chippewas of Turtle Mountain band	1891		13,000.00		13,000.00	8,017.03		4,982.97
Do	1890	972.50		33.00	1,005.50			1,005.50
Do	1889	66.97			66.97	31.97	35.00	
Do	{1889} {1890}	60.75			60.75			60.75
Chippewas on White Earth Reservation	1891		10,000.00		10,000.00	9,908.94		91.06
Do	1890	104.74		130.00	234.74			234.74
Do	1889	382.96			382.96		382.96	
Columbias and Colvilles	1891		6,000.00	1,302.71	7,302.71	6,849.90		452.81
Do	1890	648.99		324.73	973.72			973.72
Do	1889	1,066.09			1,066.09		1,066.09	
Do	1888†			309.86		309.86		
Carried forward		21,758,334.90	8,239,086.26	288,669.88	30,286,111.04	3,742,885.60	129,204.23	26,414,021.21

\*And prior years.

†And prior years; transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward.....		\$21,758,334.90	\$8,239,086.26	\$288,689.88	\$30,286,111.04	\$3,742,885.60	\$129,204.23	\$26,414,021.21
Support of—Continued.								
Confederated bands and tribes in Middle Oregon.....	1891		6,000.00		6,000.00	5,740.14		259.86
Do.....	1890	361.66		730.78	1,092.44	400.00		692.44
Do.....	1889	596.40		400.02	996.42		996.42	
Confederated bands of Utes, beneficial objects.....	1891		30,220.00		30,220.00	28,749.98		1,470.02
Do.....	1890	426.03			426.03	267.11		158.92
Do.....	1889	.90			.90		.90	
Confederated bands of Utes, beneficial objects; certified claims.....			18.00		18.00	18.00		
Confederated bands of Utes, employés.....	1891		13,520.00		13,520.00	12,511.90		1,008.10
Do.....	1890	709.68		6.00	715.68			715.68
Do.....	1889	1,149.22			1,149.22		1,149.22	
Confederated bands of Utes, subsistence.....	1891		30,000.00	282.38	30,282.38	30,264.91		17.47
Do.....	1890	268.78		48.83	317.61	268.78		48.83
Do.....	1889	440.00		3.50	443.50		443.50	
Crows, clothing.....	1891		15,000.00		15,000.00	15,000.00		
Do.....	1890	16.84			16.84			16.84
Crows, employés, etc.....	1891		6,000.00		6,000.00	5,995.44		4.56
Do.....	1890	782.64		152.25	934.89			934.89
Do.....	1889	513.93			513.93		513.93	
Crows, subsistence.....	1891		40,000.00	318.32	40,318.32	40,000.00		318.32
Do.....	1890	544.82		480.99	1,025.81	790.46		235.35
Do.....	1889	248.48			248.48		248.48	
D'Wunish and other allied tribes in Washington.....	1891		7,000.00		7,000.00	6,198.06		801.94
Do.....	1890	52.48		143.75	196.23			196.23
Do.....	1889	1,365.16			1,365.16		1,365.16	
Flatheads and other confederated tribes.....	1891		10,000.00		10,000.00	9,322.41		677.59
Do.....	1889	521.70			521.70		521.70	
Flatheads, Carlos Band.....	1891		12,000.00		12,000.00	8,872.42		3,127.58
Do.....	1890	32.52		.75	33.27			33.27
Do.....	1889	1,750.14			1,750.14		1,750.14	
Gros Ventres in Montana, certified claims.....			12.00		12.00	12.00		
Hualpis in Arizona.....	1891		7,500.00		7,500.00	3,000.00		4,500.00
Do.....	1890	2,712.64			2,712.64	2,272.64		440.00
Do.....	1889	339.19			339.19		339.19	
Indians of Arizona and New Mexico.....	1891		173,000.00	715.04	173,715.04	145,091.84		28,623.20
Do.....	1890	2,936.32		4,726.29	7,662.61	7,630.09		32.52
Do.....	1889	4,387.46		19.77	4,407.23		4,407.23	
Do.....	1888			158.64	158.64	158.64		

Indians of Arizona and New Mexico, certified claims			1,206.19		1,206.19	1,206.19		
Indians at Fort Hall Reservation	1891		13,000.00	109.07	13,109.07	13,071.98		37.09
Do	1890	141.35		57.70	199.05			199.05
Do	1889	645.77		11.66	657.43		657.43	
Do	1888			6.30	6.30		6.30	
Indians at Fort Peck Agency, certified claims			430.90		430.90	430.90		
Indians of Klamath Agency	1891		5,000.00	1,176.07	6,176.07	5,785.93		390.14
Do	1890	1,118.65		142.69	1,261.34	1,081.00		180.34
Do	1889	121.54			121.54		121.54	
Indians of Lemhi Agency	1891		14,000.00	129.26	14,129.26	11,890.81		2,248.45
Do	1890	2,969.73		163.12	3,132.85	75.00		3,057.85
Do	1889	3,060.24			3,060.24		3,060.24	
Kansas Indians	1891		2,500.00	35.30	2,535.30	2,246.97		288.33
Do	1890	653.83		15.70	669.53	26.52		643.01
Do	1889	545.55		.48	546.03		546.03	
Kickapoos	1891		5,000.00		5,000.00	3,969.63		1,030.37
Do	1890	3,814.91			3,814.91	3,093.50		721.41
Do	1889	1,575.23			1,575.23		1,575.23	
Makahs	1891		4,000.00	125.70	4,125.70	3,569.28		556.42
Do	1890	2,024.92		204.36	2,229.28			2,229.28
Do	1889	1,309.34			1,309.34		1,309.34	
Menomonees	1891		4,000.00		4,000.00	3,966.84		33.16
Do	1890	150.80		73.90	224.70	224.70		
Do	1889	138.50			138.50		138.50	
Modocs in the Indian Territory	1891		4,000.00		4,000.00	3,638.55		361.45
Do	1890	591.37			591.37	250.00		341.37
Do	1889	597.18			597.18		597.18	
Modocs in the Indian Territory, certified claims			2.00		2.00	2.00		
Molels	1891		3,000.00	353.80	3,353.80	3,353.80		
Do	1890	100.38			100.38			100.38
Do	1889	42.94		.43	43.37		43.37	
Moquis	(1891)		10,000.00		10,000.00	4,672.03		5,327.97
Navajoes	(1892)		7,500.00	92.95	7,592.95	7,479.19		113.76
Do	1890	360.76		616.09	976.85	590.00		476.85
Do	1889	320.33		.26	320.59		320.59	
Nez Percés	1891		6,000.00		6,000.00	4,677.26		1,322.74
Do	1890	444.83		43.98	488.81	155.50		333.31
Do	1889	962.62			962.62		962.62	
Nez Percés in Idaho	1891		6,500.00		6,500.00	6,159.96		340.04
Do	1890	54		159.59	160.13			160.13
Do	1889	2,665.58		10.13	2,675.71		2,675.71	
Nez Percés of Joseph's band	1891		12,000.00	2,095.40	14,095.40	12,628.50		1,466.90
Do	1890	3,864.71		1,402.40	5,267.11			5,267.11
Do	1889	9,183.70			9,183.70		9,183.70	
Do	1888			13.02	13.02			
Nez Percés of Joseph's band, certified claims			14.00		14.00	14.00		
Carried forward		21,815,897.19	8,687,508.35	303,916.55	30,807,323.09	4,159,623.48	162,137.88	26,485,561.73

\*And prior years.

†And prior year: transfer account.

REGISTER.

781

## BALANCES OF APPROPRIATIONS UNEXPENDED, JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward.....								
Support of—Continued.		\$21,815,897.19	\$8,687,509.35	\$303,916.55	\$30,807,323.09	\$4,159,623.48	\$162,137.88	\$26,485,561.73
Northern Cheyennes and Arapahoes, beneficial objects.....	1889	2,370.01		.01	2,370.02		2,370.02	
Northern Cheyennes and Arapahoes, Tongue River.....	1891		25,000.00		25,000.00	25,000.00		
Northern Cheyennes and Arapahoes, clothing.....	1891		12,000.00		12,000.00	8,990.91		3,009.09
Do.....	1890	506.58			506.58	506.58		
Do.....	1889	3,025.46			3,025.46		3,025.46	
Northern Cheyennes and Arapahoes, clothing, certified claims.....			16.00		16.00	16.00		
Northern Cheyennes and Arapahoes, certified claims.....	1891	170.00			170.00			170.00
Northern Cheyennes and Arapahoes, employes.....	1890	2,221.90	9,000.00		9,000.00	8,937.63		62.37
Do.....	1889	651.96		65.40	2,287.30	2,213.00		74.30
Northern Cheyennes and Arapahoes, subsistence and civilization.....					651.96		651.96	
Do.....	1891		35,000.00	318.28	35,318.28	31,870.37		3,447.91
Do.....	1890	1,124.25		663.30	1,787.55	1,786.88		.67
Ojibwas in Wisconsin.....	1889	1,082.98			1,082.98		1,082.98	
Pawnees, schools.....	1891		10,000.00	58.43	10,058.43	10,006.51		51.92
Do.....	1890			1,488.75	1,488.75	6.00		1,482.75
Do.....	1889	2,703.08			2,703.08		2,703.08	
Pawnees, iron, steel, etc.....	1891		500.00		500.00	302.52		197.48
Do.....	1890	114.04			114.04			114.04
Do.....	1889	137.16			137.16		137.16	
Pawnees, employes, etc.....	1891		6,600.00		6,600.00	6,226.52		373.48
Do.....	1890	267.19		7.94	275.13			275.13
Do.....	1889	519.21			519.21		519.21	
Do.....	1888			6.16	6.16			
Poncas.....	1891		18,000.00	1,083.06	19,083.06	18,607.27		475.79
Do.....	1890	1,548.05		925.81	2,473.86	503.17		1,970.69
Poncas, civilization.....	1889	442.81			442.81		442.81	
Poncas, subsistence.....	1889	695.70			695.70		695.70	
Quapaws, education.....	1891		1,000.00		1,000.00	1,000.00		
Do.....	1890	21.53			21.53			21.53
Do.....	1889	13.47			13.47		13.47	
Quapaws, employes, etc.....	1891		500.00		500.00	415.74		84.26
Do.....	1890	105.44			105.44			
Do.....	1889	118.31			118.31		118.31	
Quinaiats and Quillehutes.....	1891		4,000.00		4,000.00	2,589.23		1,410.77
Do.....	1890	520.64		300.00	820.64			820.64



Do	1889	1,489.67			1,489.67		1,489.67	
Sacs and Foxes of the Mississippi	1891		200.00		200.00	200.00		
Do	1889	18.46			18.46		18.46	
Seminoles and Creeks in Florida	1891		6,000.00		6,000.00	1,023.00		4,972.00
Do	1890	6,000.00			6,000.00			6,000.00
Do	1889	6,000.00			6,000.00		6,000.00	
Shoshones, clothing	1891		10,000.00		10,000.00	5,226.70		4,773.30
Do	1890	921.71			921.71			921.71
Do	1889	4,095.83			4,095.83		4,095.83	
Shoshones, clothing, certified claims			18.00		18.00	18.00		
Shoshones, employes, etc	1891		6,000.00		6,000.00	5,467.48		532.52
Do	1890	1,711.80			1,711.80	1,469.00		242.80
Do	1889	305.56			305.56		305.56	
Shoshones in Nevada	1891		10,000.00		10,000.00	10,000.00		
Do	1890	519.34		179.38	698.72	518.80		179.92
Do	1889	1.83			1.83	1.83		
Shoshones in Nevada, certified claims			14.00		14.00	14.00		
Shoshones in Wisconsin	1891		18,000.00	196.60	18,196.60	15,196.04		3,000.56
Do	1890	2,076.74		225.35	2,302.09	1,134.61		1,167.48
Do	1889	482.71			482.71		482.71	
Sioux of Devils Lake	1891		6,000.00		6,000.00	6,000.00		
Do	1890	333.54		31.68	365.22	365.22		
Do	1889	.09			.09		.09	
Sioux of different tribes, beneficial objects	1891		150,000.00		150,000.00	122,801.28		27,198.72
Do	1890	668.85		6.73	675.58	650.00		25.58
Do	1889	1.14			1.14		1.14	
Sioux of different tribes, clothing	1891		125,000.00		125,000.00	125,000.00		
Do	1890	143.30			143.30			143.30
Sioux of different tribes, clothing, certified claims			446.00		446.00	446.00		
Sioux of different tribes, employes	1891		32,500.00		32,500.00	31,510.92		989.08
Do	1890	1,582.49		288.80	1,871.29	1,863.80		7.49
Do	1889	216.91			216.91		216.91	
Sioux of different tribes, subsistence and civilization	1891		1,100,000.00	2,274.98	1,102,274.98	1,071,784.33		30,490.65
Do	1890	2,164.70		5,712.51	7,877.21	7,858.33		18.88
Do	1889	1,102.23		167.64	1,269.87	5.00	1,264.87	
Do	1888†			7.32	7.32		7.32	
Sioux of different tribes, subsistence and civilization, certified claims		175.37	2,956.16		3,131.53	2,956.16		175.37
Sioux of different tribes, schools, Santee Sioux and Crow Creek Agencies	1891		6,000.00		6,000.00	5,995.72		4.28
Do	1890	8.60		5.00	13.60			13.60
Do	1889	139.98			139.98		139.98	
Sioux of Lake Traverse	1891		6,000.00		6,000.00	6,000.00		
Do	1890	973.34		62.60	1,035.94	973.27		62.67
Do	1889	9.01			9.01		9.01	
Sioux of Lake Traverse, certified claims			14.00		14.00	14.00		
Sioux of Yankton tribe	1891		35,000.00	594.81	35,594.81	35,593.71		1.10
Do	1890	19.39		614.28	633.67			633.67
Do	1889	51.67			51.67		51.67	
Carried forward		21,865,471.22	10,323,273.51	319,201.37	32,507,946.10	5,738,805.81	187,981.26	26,581,159.03

\* And prior years; transfer account.

† And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward		\$21,865,471.22	\$10,323,273.51	\$319,201.37	\$32,507,946.10	\$5,738,805.81	\$187,981.26	\$26,581,159.03
Support of—Continued.								
S'Klallams	1891		4,000.00		4,000.00	1,348.00		2,652.00
Do.	1890	2,769.87		5.44	2,775.31			2,775.31
Do.	1889	2,521.58			2,521.58		2,521.58	
Tonkawas	1891		5,000.00		5,000.00	3,042.75		1,957.25
Do.	1890	480.26			480.26	325.52		154.74
Do.	1889	756.08			756.08		756.08	
Walla Walla, Cayuse, and Umatilla tribes	1891		6,500.00		6,500.00	5,716.30		783.70
Do.	1890	1,703.56		20.05	1,723.61	1,165.00		558.61
Do.	1889	467.60			467.60		467.60	
Yakamas and other Indians	1891		10,000.00	227.09	10,227.09	10,117.62		109.47
Do.	1890	1,898.42		148.66	1,957.08	1,853.30		103.78
Do.	1889	3,068.74			3,068.74		3,068.74	
Do.	1888*			49.44	49.44		49.44	
Civilization and support of Sioux Madawakanton band.		11,820.00	8,000.00		19,820.00	11,820.00		8,000.00
Indian school, support	1891		776,870.00	9,144.21	786,014.21	738,278.39		47,735.82
Do.	1890	71,806.81		31,018.81	102,825.62	101,836.43		989.19
Indian schools support	1889	51,358.98		1,154.05	52,513.03	1,410.14	51,102.89	
Do.	1888*			312.28	312.28		312.28	
Do.	1888			95.71	95.71	95.71		
Indian schools support, certified claims			23.28		23.28	23.28		
Indian schools in States, support	1891		75,000.00		75,000.00	36,557.16		38,442.84
Do.	1890	23,333.12			23,333.12	22,431.65		901.47
Indian schools, stock cattle	1891		10,000.00	730.00	10,730.00	10,730.00		
Do.	1890	4,807.00		237.42	5,044.42	4,130.00		914.42
Do.	1889	3,857.00			3,857.00		3,857.00	
Do.	1888*			11.50	11.50		11.50	
Do.	1891		5,000.00		5,000.00	2,524.00		2,476.00
Indian schools, transportation	1891		40,000.00		40,000.00	29,977.46		10,022.54
Do.	1890	279.51		236.50	516.01			129.90
Do.	1889	2,360.25		4.19	2,364.44	761.71	1,602.73	
Do.	1888*			234.00	234.00		234.00	
Do.	1888†			47.44	47.44	47.44		
Indian schools, buildings		56,533.40	125,000.00	5,909.42	187,442.82	130,963.34		56,479.48
Indian school buildings:								
Carlisle, Pa.			10,000.00		10,000.00			10,000.00
Flandreau, S. Dak.			25,000.00		25,000.00			25,000.00
Omaha County, Nev.		11,404.00			11,404.00	11,331.80		72.20

Pierre, Dak.		2,717.50		2,717.50	2,501.00		216.59
Shoshone Reservation, Wyo		25,000.00		25,000.00			25,000.00
Siox Nation		30,000.00		30,000.00	2,000.00		28,000.00
Indian school buildings and grounds, Lawrence, Kans.		329.00		329.00			329.00
Indian schools:							
Albuquerque, N. Mex., support	1891	46,500.00		46,500.00	44,327.80		2,172.20
Do.	1890	7,340.57	8.95	7,349.52	2,276.10		5,073.42
Do.	1889	4,024.80	3.25	4,028.05	352.21	3,675.84	
Banning, Cal., support	1891	12,500.00		12,500.00	6,172.55		6,327.45
Blackfeet Agency, Mont., support	1891	12,500.00		12,500.00	2,518.03		8,981.97
Carlisle, Pa., support	1891	111,000.00	6,046.16	117,046.16	114,777.62		2,268.54
Do.	1890	3,142.02	191.23	3,334.15	3,332.13		2.02
Do.	1889	48		48		48	
Carlisle, Pa., support, certified claims		16.40		16.40			16.40
Carson City, Nev., support	1891	25,000.00	1,250.00	26,250.00	26,109.21		140.79
Cherokee, N. C., support	1891	13,360.00		13,360.00	10,020.00		3,340.00
Do.	1890	3,000.00		3,000.00	3,000.00		
Chiloece, Ind. T., support	1891	50,000.00	1.75	50,001.75	47,094.47		2,907.28
Do.	1890	3,300.46	1,061.06	4,361.52	875.13		3,486.39
Do.	1889	3,966.61	141.76	4,108.37	174.12	3,934.25	
Clontarf, Minn., support	1891	15,000.00		15,000.00	9,783.22		5,216.78
Do.	1890	4,135.24		4,135.24	3,826.64		308.60
Genoa, Nebr., support	1891	50,000.00	4,986.84	54,986.84	47,624.33		7,362.51
Do.	1890	4,529.28	17.11	4,546.39	4,513.70		32.69
Do.	1889	7,063.24	93.59	7,156.83	1,344.16	5,812.67	
Do.	1888		18.25	18.25	18.25		
Genoa, Nebr., support certified claims		2.75		2.75			
Grand Junction, Colo., support	1891	35,000.00	1.30	35,001.30	22,647.30		12,354.00
Do.	1890	1,142.62	383.94	1,526.56			1,526.56
Do.	1889	3,381.80		3,381.80	24.50	3,357.30	
Hampton, Va., support	1891	20,040.00		20,040.00	14,098.33		5,941.67
Do.	1890	5,369.41		5,369.41	5,010.00		359.41
Do.	1889	780.56		780.56		780.56	
Hampton, Va., transportation of free pupils	1889	575.16		575.16		575.16	
Lawrence, Kans., support	1891	122,500.00	1,294.29	123,794.29	100,264.55		23,529.74
Do.	1890	11,867.86	69.66	11,937.52	6,895.22		5,042.30
Do.	1889	11,065.88		11,065.88		11,065.88	
Lawrence, Kans., support certified claims		110.00		110.00			
Lawrence, Kans., wagon road		3,230.47		3,230.47	3,098.33		132.14
Lawrence, Kans., water supply	1889	1,000.00		1,000.00		1,000.00	
Lawrence, Kans., heating apparatus		9,454.07	34.35	9,488.42	8,483.92		1,004.50
Lincoln Institution, Philadelphia, Pa., support	1891	33,400.00		33,400.00	24,246.76		9,153.24
Do.	1890	8,350.00		8,350.00	8,350.00		
In Minnesota for Chippewas, support	1891	15,000.00		15,000.00	10,950.27		4,049.73
Do.	1890	5,333.75		5,333.75	3,750.00		1,583.75
Do.	1889	274.75		274.75		274.75	
Pierre, S. Dak., support	1891	35,000.00		35,000.00	27,368.12		7,631.88
Do.	1890	8,726.59	1,665.08	10,391.67	521.16		9,870.51
Carried forward		22,246,726.82	12,075,579.54	386,056.15	34,708,362.51	7,435,140.80	282,441.99
							26,990,779.72

\* And prior years.

† And prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward		\$22,246,726.82	\$12,075,579.54	\$386,056.15	\$31,708,362.51	\$7,435,140.80	\$282,441.99	\$26,990,779.72
Indian schools—Continued.								
Rensselaer, Ind., support	1891		8,330.00		8,330.00	4,165.20		4,164.80
Salem, Oregon, support.	1891		70,750.00	148.72	70,898.72	42,292.42		28,606.30
Do	1890	6,833.98		721.31	7,555.29	6,512.28		1,043.01
Do	1889	5,910.91		48.11	5,959.02		5,959.02	
Santa Fe, N. Mex., support.	1891		25,000.00		25,000.00	23,214.76		1,785.24
St. Ignatius Mission, Mont., support	1891		45,000.00		45,000.00	31,040.35		13,959.65
Do	1890	24,617.47			24,617.47	8,417.30		16,200.17
Wabash, Ind., support	1891		10,020.00		10,020.00	7,515.00		2,505.00
Do	1890	2,505.00			2,505.00	2,505.00		
School buildings and support of Indian school, Santa Fe, N. Mex.		10,402.30			10,402.30	10,402.30		
Adjusting differences between Indians of Pine Ridge and Rose Bud reservations, S. Dak.			6,000.00		6,000.00	5,000.00		1,000.00
Allotments to Cheyennes and Arapahoes in Oklahoma.			15,000.00		15,000.00	7,500.00		7,500.00
Appraisal and sale of lands patented to certain Flat-heads in Montana (reimbursable)			1,057.00		1,057.00	1,057.00		
Aiding Indian allottees under act February 8, 1887 (reimbursable)		54,074.32		155.00	54,229.32	11,262.66		42,966.66
Appraisal of a portion of the Pipeston Indian Reservation (reimbursable)		20.63			20.63			20.63
Advance interest to Chippewas of Minnesota (reimbursable)		30,000.00		1,073.07	31,073.07	30,000.00		1,073.07
Additional beef, Sioux Nation			100,000.00		100,000.00			100,000.00
Advance interest to Sioux Nation (reimbursable)			150,000.00	12,344.90	162,344.90	12,344.90		150,000.00
Ascertaining damages to settlers, Crow Creek and Winnebago reservations			3,500.00		3,500.00	2,500.00		1,000.00
Appraisement and sale of Round Valley Indian Reservation (reimbursable)			25,000.00	315.35	25,315.35	5,270.59		20,044.76
Bridges Wind River Reservation, Wyoming		9,980.00			9,980.00	9,100.00		880.00
Bridges Santee Sioux and Ponca reservations		608.82			608.82			608.82
Commission to negotiate with—								
Cherokees and other Indians			35,000.00		35,000.00	20,000.00		15,000.00
Chippewas in North Dakota and Minnesota			5,000.00	106.24	5,106.24	4,200.00		906.24
Northern Cheyennes			5,000.00		5,000.00	3,000.00		2,000.00
Sioux Indians		94.42			94.42		94.42	
Crows			5,000.00		5,000.00	4,000.00		1,000.00
Utes of Southern Colorado			1,000.00		1,000.00	164.60		835.40
Commission Puayallup Reservation			10,000.00	69.00	10,069.00	6,923.05		3,145.95

Commission Warm Springs and Colville reservations	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Commission Mission Indians of California	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	4,000.00
Counsel for Mission Indians Southern California	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Ditches and reservoirs for Navajos	10,177.73	7,500.00	277.84	17,955.57	1,795.61	16,159.96
Enrollment of Cherokee, Freedmen, Delaware, and Shawnees (reimbursable)	1,000.00	2,500.00		3,500.00	2,669.07	830.93
Expenses of litigation for Eastern Band of North Carolina Cherokees	2,500.00			2,500.00	488.00	2,012.00
Education of Sioux Nation		150,000.00		150,000.00	2,000.00	148,000.00
Farm and school Umatilla Reservation (reimbursable)	10,000.00			10,000.00	10,000.00	
Gratuity to certain Ute Indians	4,119.71	4,000.00		8,119.71	8,000.00	119.71
Homesteads for Indians	10,397.50			10,397.50	4.00	10,393.50
Homesteads for Seminoles in Florida	4,255.27			4,255.27	1,000.00	3,255.27
Investigating Indian depredation claims	1,539.45	20,000.00	1,793.85	23,333.30	17,190.78	6,142.52
Irrigating ditches, Indian reservations	9,580.52		182.43	9,762.95	8,904.64	858.31
Irrigating Indian reservations in Arizona, Montana, and Nevada		30,000.00		30,000.00	575.00	29,425.00
Logging on Menominee Reservation (reimbursable)		75,000.00		75,000.00	75,000.00	
Negotiating with—						
Creeks for cession of lands to Seminoles		32,250.00		32,250.00		32,250.00
Creeks, Seminoles, and Cherokees for modification of treaties	5,000.00			5,000.00	5,000.00	
Indian tribes, act February 8, 1887		5,000.00		5,000.00		5,000.00
Prairie Bands of Pottawatomie and Kickapoos of Kansas	2,813.54			2,813.54		2,813.54
Negotiating with and civilization of Chippewas of Minnesota (reimbursable)	30,000.00		477.43	30,477.43	12,456.10	18,021.33
New allotments under act February 8, 1887 (reimbursable)	33,829.42	30,000.00	5.00	63,834.42	27,763.25	36,071.17
Payment to—						
Absentee Shawnees for lands		65,000.00		65,000.00		65,000.00
Cheyennes and Arapahoes in Oklahoma		500,000.00		500,000.00	100,000.00	400,000.00
Chickasaws, for their interest in lands occupied by Cheyennes and Arapahoes in Oklahoma		747,862.50		747,862.50		747,862.50
Choctaws, for their interest in lands occupied by Cheyennes and Arapahoes in Oklahoma		2,243,587.50		2,243,587.50		2,243,587.50
Absentee Shawnees, Big Jim's Band		17,215.00		17,215.00	3,443.00	13,772.00
Agents of Cherokee, Freedmen, Delawares, and Shawnees	3,750.00			3,750.00	3,750.00	
Chippewas of Minnesota, for damages		150,000.00		150,000.00		150,000.00
Cherokees, Freedmen, Delawares, and Shawnees (reimbursable)	75,000.00			75,000.00	62,248.00	12,752.00
Creek Nation, third article treaty, August 11, 1866		400,000.00		400,000.00	400,000.00	
Friendly Sioux and others, for property destroyed		100,000.00		100,000.00	359.33	99,640.67
George M. Chapman		424.40		424.40	2.20	
Of indemnity to Poncas	2,926.87			2,926.87	600.00	2,326.87
To Kaskaskias, Peorias, Weas, and Piankeshaws	3,664.43			3,664.43	3,140.93	523.50
Kaw or Kansas Indian scrip	600.42			600.42		600.42
Kickapoo citizens	675.79	8,783.58		9,459.37	8,783.58	675.79
Mexican Pottawatomies		17,995.46		17,995.46	1,799.55	16,195.91
Carried forward	22,663,605.32	17,221,854.98	403,774.40	40,289,234.70	8,517,921.25	293,497.63
						31,477,815.82

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

788

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
INTERIOR—INDIANS—continued.								
Brought forward		\$22,663,605.32	\$17,221,854.98	\$403,774.40	\$40,289,234.70	\$8,517,921.25	\$293,497.63	\$31,477,815.82
Payment to—Continued.								
Pottawatomies, citizens		5,289.45			5,289.45			5,289.45
Pottawatomies, for Fitch Bond			2,100.00		2,100.00			2,100.00
Red Cloud and Red Leaf bands of Sioux, for ponies taken by the military		28,200.00			28,200.00	28,200.00		
Santee Sioux, Flandreau, S. Dak. (reimbursable)			45,000.00		45,000.00	42,320.00		2,680.00
Sioux of Devils Lake, for lands			80,000.00		80,000.00	607.10		79,392.90
Senecas, for lands			1,405.66	54.03	1,459.69	1,427.28		32.41
Settlers on Wind River Indian Reservation		7,157.50			7,157.50			7,157.50
Settlers on Navajoe Reservation		857.83			857.83		857.83	
Ute Indians, for individual improvements		9,100.00			9,100.00		9,100.00	
Western Miamis		3,692.31	61,971.03		65,663.34	53,140.02		12,523.32
B. C. Hobbs			122.50		122.50	122.50		
Standing Rock and Cheyenne River Indians, for ponies			200,000.00		200,000.00			200,000.00
Estate of Charles E. Hedges			11,329.00		11,329.00	11,329.00		
Pottawatomie citizens in Oklahoma, for lands			160,000.00		160,000.00			160,000.00
Sacs and Foxes of the Mississippi, in Oklahoma			185,000.00		185,000.00	99,000.00		86,000.00
Sacs and Foxes of the Mississippi, in Iowa			100,000.00		100,000.00			100,000.00
Cour d'Alene Indians			500,000.00		500,000.00	6,500.00		493,500.00
Sioux Nation, right of way, Chicago, Milwaukee and St. Paul Railway Company			15,335.76		15,335.76			15,335.76
Scouts and soldiers of Sisseton, Wahpeton, Medawakanton, and Wahpakoota Sioux			126,620.00		126,620.00			126,620.00
Charles Adams			247.40		247.40	237.40	10.00	
James Hollen, Hiram Avery, and Joseph Tesson			1,500.00		1,500.00			1,500.00
Wyandotte citizens			13,000.00		13,000.00			13,000.00
Purchase of fishing station for Warm Springs Indians, Oregon		3,000.00			3,000.00			3,000.00
Purchase of lands for Santee Sioux in Nebraska			32,000.00		32,000.00			32,000.00
Relief of destitute Indians		697.53	25,000.00		25,697.53	11,268.00		14,429.53
Relief and civilization of Chippewas in Minnesota (reimbursable)			100,000.00		100,000.00	41,356.32		58,643.68
Relief of Indians of La Pointe Agency (reimbursable)		75,000.00			75,000.00	3,000.00		72,000.00
Relief of Sioux of Devils Lake Agency		1,844.19		44.04	1,844.19	1,844.19		
Relief of Shoshonis in Utah			10,000.00		10,000.00			10,000.00
Reimbursement to Chickasaw Nation			56,021.49		56,021.49	56,021.49		
Reimbursement to Anderson Healy			59.00		59.00	59.00		
Removal and support of confederated bands of Utes		19,356.35			19,356.35			19,356.35

Removal of Lemhi Indians to Fort Hall Reservation.....		5,000.00			5,000.00			5,000.00
Reservoir at headwaters of the Mississippi, awards to Chippewas and Southwestern bands and Lake Winnebagoish bands.....		15,663.17			15,663.17			15,663.17
Sale of lands and removal and support of Iowas and Sacs and Foxes of the Missouri (reimbursable).....		10,000.00			10,000.00			10,000.00
Sale and allotment of Umatilla Reservation (reimbursable).....		5,106.13	5,000.00		10,106.13	9,245.05		861.08
Surveying Indian reservations, certified claims.....			1,700.18		1,700.18	1,700.18		
Surveying and allotting Indian reservations.....	1891		10,000.00		10,000.00	6,339.00		3,661.00
Do.....	1890	9,800.56			9,800.56	4,293.40		5,507.16
Do.....	1889	9,771.65			9,771.65		9,771.65	
Surveying and allotting Indian reservations (reimbursable).....		54,720.10		6.25	54,726.35	9,379.07		45,347.28
Surveying and allotting Indian reservations, certified claims.....			2,837.26		2,837.26	2,837.26		
Surveying and allotting for Chippewas in Minnesota (reimbursable).....			100,000.00		100,000.00	1,087.00		98,903.00
Surveying boundary line for new Crow Reservation.....			7,500.00		7,500.00			7,500.00
Surveying a portion of Fort Hall Reservation.....		12,000.00			12,000.00			12,000.00
Survey, appraisal, and sale of a portion of Fort Hall Reservation, Idaho (reimbursable).....		2,000.00			2,000.00	1,743.00		257.00
Surveying and allotting for Sacs and Foxes of Mississippi in Oklahoma.....			6,000.00		6,000.00	4,000.00		2,000.00
Surveying and allotting for Iowas in Oklahoma.....			1,000.00		1,000.00	536.00		464.00
Standard samples Indian service.....		1,400.00	1,500.00	1.50	2,901.50			2,931.50
Unfinished allotments under act Feb. 8, 1887 (reimbursable).....		5,832.47	10,000.00	204.66	16,037.13	16,039.38		6.75
Wagon road, Hoopa Valley Indian Reservation.....				1,881.09	1,881.09	1,881.09		
Total Interior—Indians.....		22,949,050.52	19,094,104.26	405,965.97	42,449,120.75	8,933,434.98	313,237.11	33,202,448.66
INTERIOR—PENSIONS.								
Army pensions.....	1891		123,269,093.89	4,234,586.74	127,503,680.63	124,298,219.18		3,205,461.45
Do.....	1890	2,787.15		209,534.64	212,321.79	24,699.25		187,622.54
Do.....	1889	98,933.08		9,087.92	108,021.00	2,745.27	105,275.73	
Do.....	1888			17,721.20	17,721.20		17,721.20	
Army pensions, certified claims.....			273.03			273.03		
Fees of examining surgeons, Army pensions.....	1891		1,463,000.00	46.11	1,463,046.11	1,462,500.00		546.11
Do.....	1890	150,913.51	117,265.45	175,454.64	443,633.60	443,217.95		415.65
Do.....	1889	194,924.93		55.00	194,979.93	724.97	194,254.96	
Fees of examining surgeons, Army pensions, certified claims.....			13.25		13.25	13.25		
Salaries, pension agents.....	1891		72,000.00	844.44	72,844.44	72,666.67		177.77
Do.....	1890	66.64			66.64			66.64
Pension agencies:								
Clerk hire.....	1891		285,000.00	4,846.60	289,846.60	289,846.36		24
Do.....	1890			883.31	883.31			883.31
Carried forward.....		447,625.31	125,206,645.62	4,653,000.60	130,307,331.53	126,594,905.93	317,251.89	3,395,173.71

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

790

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balance of appropriations June 30, 1891.
INTERIOR—PENSIONS—continued.								
Brought forward		\$447,625.31	\$125,206,645.62	\$4,653,060.60	\$130,307,331.53	\$126,594,905.93	\$317,251.89	\$3,395,173.71
Pension agencies—Continued.								
Clerk hire.	1889	622.59			622.59		622.59	
Rents	1891		18,200.00	651.84	18,851.84	18,084.17		767.67
Do	1890	5,734.50			5,734.50			5,734.50
Do	1889	3,929.99			3,929.99		3,929.99	
Fuel	1891		750.00	4.85	754.95	200.00		554.95
Do	1890	140.15		121.76	261.91			261.91
Do	1889	245.37			245.37		245.37	
Lights	1891		750.00	62.50	812.50	407.60		404.90
Do	1890	215.90		103.94	319.84			319.84
Do	1889	417.25			417.25		417.25	
Contingent expenses.	1891		25,000.00	3,229.71	28,229.71	28,229.13		.58
Do	1890			97.44	97.44	16.00		81.44
Do	1889	976.76		9.00	985.76		985.76	
Arrears of Army pensions.		291,381.75		146,141.08	437,522.83	206,234.25		231,288.58
Fees for vouchers, arrears of Army pensions		1,415.40			1,415.40		1,415.40	
Arrears of Navy pensions		72,098.06			72,098.06	846.67		71,251.39
Fees for vouchers, arrears of Navy pensions.		161.70			161.70		161.70	
Navy Pensions.	1891		*2,500,000.00	164,518.40	2,664,518.40	2,567,939.67		96,578.73
Do	1890	512.07		88,451.43	88,963.50	663.70		88,299.80
Do	1889	31,431.54		180.00	31,611.54	218.25	31,393.29	
Do	1888			2,270.44	2,270.44		2,270.44	
Fees of examining surgeons, Navy pensions.	1891		37,000.00	.85	37,000.85	36,900.00		100.85
Do	1890	1,009.50	5,000.00	1,079.49	7,088.99	6,269.11		819.88
Do	1889	5,707.85			5,707.85	49.00	5,658.85	
Adjusting quarterly pension payments			15,000.00		15,000.00	15,000.00		
Mexican War pensions.	1888*			10.00	10.00		10.00	
Navy pension fund		32,988.75			32,988.75			32,988.75
Total Interior—Pensions.		896,614.44	127,808,345.62	5,059,993.43	133,764,953.49	129,475,963.48	364,362.53	3,924,627.48
MILITARY ESTABLISHMENT.								
Pay, etc., of the Army, certified claims		79.07	53,698.68		53,777.75	53,671.23		106.52
Pay, etc., of the Army.	1888			17,496.73	17,496.73		17,496.73	
Do	1888			\$972.28	972.28	972.28		
Do	1889			14.58	14.58			
Do	1889	374,275.60	15,000.00	169.04	389,444.64	18,937.80	370,506.84	
Do	1890	5,688.40	129,470.30	22,726.58	157,885.28	89,333.25		68,552.03



Do	1891	13,044,825.79	95,397.49	13,140,223.23	13,056,957.88	83,265.40
Pay of the Military Academy, certified claims		3.39		3.39	3.39	
Pay of the Military Academy	1889	18,498.08	445.41	18,943.49	18,943.49	
Do	1890	11,909.35	423.62	12,349.47		12,349.47
Do	1891		229,518.96	24.82	229,543.78	22,543.78
Pay of mounted riflemen under Col. John C. Fremont in 1846, certified claims		25.00		25.00		
Pay of volunteers, Mexican war, certified claims		657.18		657.18		
Pay of two and three years' volunteers, certified claims		115.04	1,904.68	289.83	2,309.55	2,214.17
Do	1890		120,684.96	29,315.04	150,000.00	150,000.00
Do	1891		636,152.98	518.85	636,671.83	636,671.83
Pay of two and three years' volunteers	1871			1,178.98		1,178.98
Do	1871*			12,093.83	2,093.83	2,093.83
Extra pay to officers and men who served in the Mexican war		2,484.10	18.90	2,503.00	2,503.00	
Bounty under act of July 28, 1866, certified claims			50.00	50.00	50.00	
Do	1890		5,891.31	5,891.31	5,891.31	
Do	1891		52,902.13	52,902.13	52,902.13	
Bounty under act of July 28, 1866			370.00	370.00		370.00
Bounty to volunteers, their widows, and legal heirs, certified claims		307.26				307.26
Do	1890		102,649.23	17,450.77	120,100.00	120,100.00
Do	1891		396,025.00	200.00	396,225.00	396,225.00
Bounty to volunteers, their widows, and legal heirs	1871			1,046.19		1,046.19
Do	1871*			272.34	272.34	
Subsistence of the Army, certified claims			8,025.22	8,025.22	7,414.32	610.90
Subsistence of the Army	1888†			6,742.97	6,742.97	6,742.97
Do	1888*			8.84	8.84	
Do	1889	195,934.59		198,680.90	373.28	198,307.62
Do	1890	164,367.67		180,628.89	344,996.56	426.46
Do	1891		1,945,000.00	3,944.83	1,948,944.83	1,871,426.18
Regular supplies of the Quartermaster's Department, certified claims			2,086.59		2,086.59	2,063.26
Regular supplies of the Quartermaster's Department	1888†			1,411.37	1,411.37	1,411.37
Do	1888*			575.02	575.02	
Do	1889	86,985.17		29,621.62	116,606.79	1,870.54
Do	1890	52,884.94		65,759.70	118,644.64	23,065.04
Do	1891		2,765,746.25	116,784.98	2,882,531.23	2,640,488.83
Incidental expenses of the Quartermaster's Department, certified claims			8,198.84		8,198.84	8,198.84
Incidental expenses of the Quartermaster's Department	1888†			270.28	270.28	270.28
Do	1888*			1,814.83	1,814.83	
Do	1889	354.02		28.78	382.80	320.05
Do	1890	23,728.06		16,502.14	40,230.20	18,353.24
Do	1891		684,312.15	187.14	684,499.29	667,696.09
Barracks and quarters, certified claims			23,878.16		23,878.16	23,750.16
Carried forward		935,127.25	20,229,564.52	617,345.86	21,782,037.63	20,065,191.18
						731,855.70
						985,010.75

\* \$136,885 transferred from Navy Pension Fund, Navy Ledger.

† And prior years.

‡ And prior years, transfer account.

§ \$228.46 transferred from customs ledger.

|| Transfer account.

¶ \$18.65 transferred from "Army pensions" 1888 and prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$935,127.25	\$20,229,564.52	\$617,345.86	\$21,782,037.63	\$20,065,191.18	\$751,835.70	\$985,010.75
Barracks and quarters.....	1888*			61.70	61.70		61.70	
Do.....	1889	2,315.92		181.76	2,497.68	3.39	2,494.29	
Do.....	1890	3,828.52		8,414.57	12,243.09	1,779.65		10,463.44
Do.....	1891		725,000.00	948.29	725,948.29	697,895.78		28,052.51
Barracks and quarters, Fort Myer, Va.			32,600.00		32,600.00			
Transportation of the Army and its supplies, certified claims		1,011.82	160,858.83		161,870.65	160,411.11	447.72	1,011.82
Transportation of the Army and its supplies	1888*			2,642.39	2,642.39		2,642.39	
Do.....	1888†		50.08	245.03	295.11	295.11		
Do.....	1889	5,022.21	36,304.27	13,797.61	55,124.09	52,750.98		2,373.11
Do.....	1890	458.85	85,507.20	52,249.77	138,215.82	137,791.29		424.53
Do.....	1891		3,535,016.86	23,934.03	3,558,950.89	3,132,587.17		426,363.72
Fifty per centum of arrears of Army transportation due certain land-grant railroads, certified claims.			14,500.12		14,500.12	14,500.12		
Fifty per centum of arrears of Army transportation due certain land-grant railroads	1889*			3.78	3.78		3.78	
Do.....	1888		10,396.73		10,396.73	10,396.54	.19	
Transportation of the Army and its supplies, Pacific Railroads	1888*		5,861.06		5,861.06	5,861.06		
Do.....	1889		65,710.94	51.17	65,762.11	65,762.11		
Do.....	1890		192,077.27	93.07	192,170.34	192,170.34		
Do.....	1891		3,464.00		3,464.00	3,464.00		
Horses for cavalry and artillery, certified claims			3,997.36		3,997.36	3,997.36		
Horses for cavalry and artillery	1889	1,290.34			1,290.34	4.00	1,286.34	
Do.....	1890			3,258.44	3,258.44	250.00		3,008.44
Do.....	1891		202,000.00	2,742.86	204,742.86	173,584.59		31,158.27
Clothing and camp and garrison equipage, certified claims			535.05		535.05	535.05		
Clothing and camp and garrison equipage	1888*			2,794.41	2,794.41		2,794.41	
Do.....	1889	40,509.95		653.53	41,163.51	2,486.69	33,678.82	
Do.....	1890	271.21		63,970.38	64,241.59	61,193.97		3,047.62
Do.....	1891		1,337,702.18	227,699.39	1,565,401.57	1,489,011.31		76,390.26
Shooting galleries and ranges	1889	475.45	4,496.05		4,971.50	475.45		4,496.05
Do.....	1890	161.59		574.03	735.62	29.68		705.94
Do.....	1891		10,000.00	1.73	10,001.73	9,797.07		204.66
Rifle range, Fort Sheridan, Ill.			10,000.00		10,000.00	9,748.00		252.00
Purchase of land for target ranges, Fort McPherson, Ga.			16,500.00		16,500.00			16,500.00
National cemeteries, certified claims			1.00		1.00	1.00		
National cemeteries	1888*			7.71	7.71		7.71	
Do.....	1889	1,494.50		1.25	1,495.81	744.47	751.34	

Do.....	1890	719.82		1,632.96	2,352.78	509.81		1,732.97
Do.....	1891		100,000.00		100,000.00	98,270.84		1,729.16
Pay of superintendents of national cemeteries.....	1889	405.68			405.68		405.68	
Do.....	1890	168.49		34.00	202.49			202.49
Do.....	1891		61,160.00		61,160.00	61,053.83		106.17
Headstones for graves of soldiers.....		70,378.80	10,000.00	16.06	80,394.86	20,427.59		59,967.27
Burial of indigent soldiers.....			1,500.00		1,500.00	1,500.00		
Confederate cemeteries near Columbus, Ohio.....		75.46			75.46		75.46	
National cemetery, Hampton, Va.....			10,000.00		10,000.00	250.00		9,750.00
Battle lines and sites for tablets at Antietam.....			15,000.00		15,000.00			15,000.00
Levee at Brownsville national cemetery, Texas.....			3,735.00		3,735.00	3,735.00		
Repairing roads to national cemeteries.....		4,555.75	15,000.00		19,555.75	10,551.06		9,004.69
Road to the national cemetery near Beverly, N. J.....				451.44	451.44			451.44
Approaches to the national cemetery, Culpeper, Va.....			4,500.00		4,500.00	4,500.00		
Road to the national cemetery—								
Hampton, Va.....		2,000.00			2,000.00			2,000.00
Near Fredericksburg, Va.....			8,000.00		8,000.00	3,500.00		4,500.00
Near Pineville, La.....				11.12	11.12		11.12	
At Port Hudson, La.....		13,500.00			13,500.00	100.00		13,400.00
Presidio of San Francisco, Cal.....		16,890.41			16,890.41	16,890.41		
Road from—								
Antietam to the national cemetery, Maryland.....			5,000.00	3.12	5,003.12	5,000.00		3.12
Marietta to the national cemetery, Georgia.....			8,264.77		8,264.77	8,264.77		
New Berne to the national cemetery, North Carolina.....				12.95	12.95			12.95
Natchez to the national cemetery, Mississippi.....		106.29			106.29			106.29
Alexandria to the national cemetery, Virginia.....			7,000.00		7,000.00			7,000.00
Staunton to the national cemetery, Virginia.....		6,000.00			6,000.00			6,000.00
Road to the signal station on Pikes Peak, Colo.....		10,000.00			10,000.00			10,000.00
Survey of the road from the Aqueduct Bridge to Mount Vernon.....		2,112.71			2,112.71			2,112.71
Army and Navy hospital, Hot Springs, Ark.....			2,000.00		2,000.00	2,000.00		
Maintenance of Army and Navy Hospital, Hot Springs, Ark.....	1889	951.64			951.64		951.64	
Construction and repair of hospitals, certified claims.....	1888*		7.20		7.20	7.20		
Construction and repair of hospitals.....	1889	799.35		40.00	815.89		40.00	
Do.....	1890	314.36		1,041.45	1,355.81	1,355.81		
Do.....	1891		100,000.00	.11	100,000.11	73,829.77		26,170.34
Quarters for hospital stewards.....	1889	402.10			402.10	16.54	385.56	
Do.....	1890	103.81		163.71	267.52	201.29		66.23
Do.....	1891		12,500.00	82.12	12,582.12	12,025.92		556.20
Medical and hospital department, certified claims.....			794.16		794.16			
Medical and hospital department.....	1888*			11,077.37	11,077.37		11,077.37	
Do.....	1889	2,044.50		4,896.74	6,941.24		6,941.24	
Do.....	1890	38,019.52		19,985.06	58,004.58	50,000.00		8,004.58
Do.....	1891		215,000.00	4,901.87	219,901.87	169,143.65		50,753.22
Library, Surgeon-General's Office.....	1891		10,000.00		10,000.00	10,000.00		
Army Medical Museum.....	1891		5,000.00		5,000.00	5,000.00		
Carried forward.....		1,161,516.36	27,276,004.65	1,066,041.41	29,504,162.42	26,884,341.10	801,708.35	1,818,112.97

\*And prior years.

†And prior years, transfer account.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

794

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>MILITARY ESTABLISHMENT—continued.</b>								
Brought forward.....		\$1,161,516.36	\$27,276,604.65	\$1,066,041.41	\$29,504,162.42	\$26,884,341.10	\$801,708.35	\$1,818,112.97
Artificial limbs.....	1888*			4,479.42	4,479.42		4,479.42	
Do.....	1888†			15.33	15.33			
Do.....	1889	4,626.79			4,626.79	81.50	4,545.29	
Do.....	1890	1,000.00			1,000.00	602.24		397.76
Do.....	1891		525,000.00		525,000.00	519,365.35		5,634.65
Medical and Surgical History.....		226.34		2,485.60	2,711.94		2,711.94	
Appliances for disabled soldiers.....	1889	500.00		104.95	604.95		604.95	
Do.....	1890	500.00			500.00	250.00		250.00
Do.....	1891		2,000.00		2,000.00	2,000.00		
Trusses for disabled soldiers.....			10,003.00		10,003.00	10,003.00		
Ordnance service, certified claims.....			137.90		137.90	137.90		
Ordnance service.....	1889	178.47			178.47		178.47	
Do.....	1890			5.91	5.91			5.91
Do.....	1891		80,000.00	315.16	80,315.16	80,315.16		
Ordnance material (proceeds of sales).....		354,611.32	39,184.32	890.62	394,599.26	16,113.07		378,486.19
Powder and projectiles (proceeds of sales).....		5,938.12			5,938.12	597.85		5,340.27
Ordnance stores:								
Ammunition.....	1889	43.80			43.80		43.80	
Do.....	1890	5.00		50.01	55.01			55.01
Do.....	1891		150,000.00	689.72	150,689.72	150,679.40		1.32
Equipments.....	1889	168.13			168.13		168.13	
Do.....	1890			47.11	47.11			47.11
Do.....	1891		100,000.00	6,242.58	106,242.58	106,142.99		99.59
Manufacture, etc.....	1889	17.27			17.27		17.27	
Do.....	1890			2.00	2.00			2.00
Do.....	1891		100,000.00	1,355.39	101,355.39	87,103.39		14,252.00
Preservation.....	1891		5,000.00		5,000.00			
Repairs.....	1889	990.00			990.00		990.00	
Do.....	1891		5,000.00	20.50	5,020.50	5,020.50		
Ordnance stores for Washington and Maine.....			18,900.00		18,900.00	18,526.61		373.39
Arming and equipping the militia (permanent).....		256,464.17	400,000.00	18.75	656,482.92	362,411.58	19,548.11	274,523.23
Arming and equipping the militia, prior to July 1, 1887.....		6,901.02		3,458.61	10,359.63	3,763.08		6,596.75
Ammunition for morning and evening gun.....		27,812.06			27,812.06	26,189.00	1,623.06	
Do.....	1890	2,635.06		77.01	2,712.07	2,712.67		
Do.....	1891		20,000.00		20,000.00	4,052.00		15,948.00
Artillery targets.....	1889	9.49			9.49		9.49	
Do.....	1891		5,000.00		5,000.00	5,000.00		
Armament of fortifications.....		2,677,973.10	3,100,395.00	1,445.33	5,779,813.43	778,325.70		5,001,487.73
Manufacture of arms.....		49,862.12	400,000.00	197,727.21	647,589.33	606,226.03		41,363.30

Manufacture or purchase of magazine guns	1,255.00			1,255.00		1,255.00	
Powder depot, Dover, N. J.	19,299.92			19,299.92			19,299.92
Board on Fortifications or other Defenses	28,470.77			28,470.77			28,470.77
Board on army gun factories		3,000.00	907.40	3,907.40	1,000.00		2,907.40
Board of Ordnance and Fortification		150,000.00		150,000.00			150,000.00
Testing machine	1889	425.10		425.10		425.10	
Do	1891		10,000.00	10,000.00	10,000.00		
Proving ground, Sandy Hook, N. J.			66,900.00	66,900.00	4,283.00		62,617.00
Selecting site for ordnance proving ground				443.80		443.80	
Machine guns	1890	200.00		200.00			200.00
Do	1891		20,000.00	20,000.00	44.80		19,955.20
Pneumatic dynamite guns		587,361.45		587,361.45			587,361.45
Torpedo howitzers		15,000.00		15,000.00			15,000.00
Repairs of arsenals	1889	29.77		30.77		30.77	
Do	1890			.41			.41
Do	1891		50,000.00	50,000.00	50,000.00		
Army gun factory, Watervliet Arsenal, West Troy, N. Y.		331,596.98	1,097,643.00	1,429,239.98	213,478.29		1,215,761.69
Augusta Arsenal, Augusta, Ga.	1891		3,000.00	3,000.00	3,000.00		
Benicia Arsenal, Benicia, Cal.	1891		3,000.00	3,000.00	3,000.00		
Columbia Arsenal, Columbia, Tenn.		143,127.07		143,127.07	109,373.53		33,753.54
Frankford Arsenal, Philadelphia, Pa.	1891		6,000.00	6,000.00	6,000.00		
Kennebec Arsenal, Augusta, Me.	1890			519.30	519.30		519.30
Rock Island Arsenal, Rock Island, Ill.		109,457.52	158,000.00	267,457.52	112,712.23		154,745.29
Springfield Arsenal, Springfield, Mass.			115,000.00	115,000.00	47,000.00		68,000.00
Watertown Arsenal, Watertown, Mass.	1891		7,500.00	7,500.00	7,500.00		
Watervliet Arsenal, West Troy, N. Y.			36,427.00	36,427.00	33,027.00		3,400.00
Current and ordinary expenses of the Military Academy	1888*			16.45		16.45	
Do	1889	30		2,515.54		2,515.84	
Do	1891		61,431.15	61,431.15	61,431.15		
Do	{1891}						
Do	{1892}		600.00	600.00			600.00
Miscellaneous items and incidental expenses, Military Academy	1889	37.50		1,337.30		1,337.30	
Do	1891		21,020.00	21,027.30	21,020.00		7.30
Do	{1891}						
Do	{1892}		100.00	100.00			100.00
Buildings and grounds, Military Academy	1889			262.54		262.54	
Do	1891		123,326.00	123,326.00	90,000.00		33,326.00
Do	{1891}						
Do	{1892}		20,500.00	20,500.00			20,500.00
New academy building, Military Academy		489,500.00		489,500.00	15,500.00		474,000.00
New gymnasium, Military Academy		99,500.00		99,500.00	53,000.00		46,500.00
Quarters for enlisted men, Military Academy			21.96	21.96		21.96	
Workshops, Military Academy			24.12	24.12		24.12	
Preservation and repair of fortifications	1887		5,637.60	5,637.60		5,637.60	
Do		45,842.15	160,000.00	208,036.57	112,368.12		95,668.45
Plans for fortifications			10,000.00	10,000.00	2,250.00		7,750.00
Contingencies of fortifications, certified claims			2,724.29	2,724.29	2,713.89	10.40	
Carried forward		6,423,082.75	34,363,396.31	1,299,228.46	42,085,707.52	30,633,677.46	848,609.16

\*And prior years.

†And prior years, transfer account.

REGISTER.

795

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

796

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>MILITARY ESTABLISHMENT—continued.</b>								
Brought forward.....		\$6,423,082.75	\$34,363,396.31	\$1,299,228.46	\$42,085,707.52	\$30,633,677.46	\$848,609.16	\$10,603,420.90
Contingencies of fortifications, transfer account.....				74,768.48	74,768.48	74,768.48		
Rock Island bridge, Rock Island, Ill.....		24,692.73	82,960.00		107,652.73	97,372.81		10,279.92
Fort Jefferson, Garden Key, Fla.....		652.07			652.07		652.07	
Fort Marion, Fla.....			15,000.00		15,000.00	15,000.00		
Engineer depot at Willets Point, N. Y., incidentals.....	1889	9.87			9.87		9.87	
Do.....	1891		5,000.00		5,000.00	5,000.00		
Engineer depot at Willets Point, N. Y., instruments.....	1889	10.05			10.05		10.05	
Do.....	1891		2,500.00		2,500.00	2,500.00		
Engineer depot at Willets Point, N. Y., materials.....	1891		1,500.00		1,500.00	1,500.00		
Engineer depot at Willets Point, N. Y., library.....	1889	2.89			2.89		2.89	
Do.....	1890			14.80	14.80			14.80
Do.....	1891		500.00		500.00	500.00		
Engineer depot at Willets Point, N. Y., building for models.....	1891	3,000.00			3,000.00	3,000.00		
Torpedoes for harbor defense.....		496,400.00	346,000.00	5,211.96	847,611.96	279,494.22		568,117.74
Sea walls and embankments.....		16,050.25			16,050.25	6,300.00		9,750.25
Sea wall, Governors Island, New York Harbor.....			50,000.00		50,000.00	5,000.00		45,000.00
Construction of a counterpoise, battery.....		37,400.00			37,400.00			37,400.00
Gun and mortar batteries.....			1,971,000.00		1,971,000.00	146,158.04		1,824,841.96
Survey of northern and northwestern lakes.....	1890	3,557.09		867.31	4,424.40			4,424.40
Do.....	1891		12,000.00	7.20	12,007.20	1,900.00		10,107.20
Surveys for Hennepin Canal.....		633.66			633.66	633.66		
Survey of boundary line between Indian Territory and Texas.....		7,572.36			7,572.36		7,572.36	
Survey for deep-water harbor, Gulf of Mexico.....		766.96			766.96			766.96
Geographical surveys west of the one-hundredth meridian, certified claims.....			6.45		6.45	6.45		
Improvement of Yellowstone National Park.....			75,000.00	.10	75,000.10	50,000.00		25,000.10
Improvement of National Park, Island of Mackinaw, Michigan.....		973.98			973.98	973.98		
Chickamauga and Chattanooga National Park.....			125,000.00		125,000.00	20,246.92		104,753.08
Maps of battlefield of Chickamauga.....			3,000.00		3,000.00	3,000.00		
Reprinting war maps.....	1890			98.52	98.52	.50		98.02
Surveys for military defenses.....	1888*			24.00	24.00		24.00	
Contingencies of the Army, certified claims.....			658.77		658.77	658.77		
Contingencies of the Army.....	1889	189.06			189.06		189.06	
Do.....	1890	1,475.80			1,475.80	8.95		1,466.85
Do.....	1891		17,600.00		17,600.00	15,912.85		1,687.15
Expenses of recruiting, certified claims.....			3.60		3.60	3.60		

Expenses of recruiting.....	1889	4,805.93			4,805.93		4,805.93	
Do.....	1890	24,720.55		557.00	25,277.55	8,497.06		16,780.49
Do.....	1891		138,696.00	4.00	138,700.00	96,901.82		41,798.18
Expenses of the commanding general's office.....	1891		1,750.00		1,750.00	1,750.00		
Contingencies of the Inspector-General's department.....	1891		500.00		500.00	500.00		
Contingencies of the Adjutant-General's department.....	1889	23.07			23.07		23.07	
Do.....	1890			18.80	18.80			18.80
Do.....	1891		2,000.00		2,000.00	1,988.00		12.00
Expenses of military convicts.....	1889	3,916.26			3,916.26	684.00	3,232.26	
Do.....	1890	4,382.95			4,382.95	1,977.08		2,405.87
Do.....	1891		5,000.00		5,000.00	3,228.28		1,771.72
Support of military prison at Fort Leavenworth, Kans.....	1889	12,899.82		1,808.52	14,708.34	1,541.84	13,166.50	
Do.....	1890	5,608.19		4,265.35	9,873.54	1,713.74		8,159.80
Do.....	1891		90,780.00		90,780.00	79,654.74		11,125.26
Publication of the Official Records of the War of the Re- bellion.....	1891		235,000.00		235,000.00	199,560.38		35,439.62
Support of National Home for Disabled Volunteer Sol- diers.....	1889	33,634.89			33,634.89		33,634.89	
Do.....	1890			56,176.50	56,176.50			56,176.50
Do.....	1891		2,656,765.45	100,000.00	2,756,765.45	2,756,765.45		
State or Territorial homes for disabled soldiers and sailors.....	1890		81,822.42		81,822.42	81,822.42		
Do.....	1891		400,000.00		400,000.00	400,000.00		
Infantry and cavalry school, Fort Leavenworth, Kans.....	1891		1,500.00		1,500.00	1,500.00		
Artillery school, Fortress Monroe, Va.....	1891		5,000.00		5,000.00	5,000.00		
Wharf at Fortress Monroe, Va.....		27,000.00		1,340.80	28,340.80			28,340.80
Sewerage system, Fortress Monroe, Va.....		24,500.00			24,500.00			24,500.00
Bridge over Mill Creek, Fortress Monroe, Va.....				115.78	115.78			115.78
Protection of shore, Fortress Monroe, Va.....			27,000.00		27,000.00	5,000.00		22,000.00
Artesian well, Fortress Monroe, Va.....			6,000.00		6,000.00			6,000.00
Military posts.....		81,239.69	535,000.00	35,383.73	651,623.42	538,001.18		113,622.24
Military post near Chicago, Ill.....		90,095.88		841.81	90,937.69	90,591.03		346.66
Military post near Newport, Ky. (site).....		11,972.05			11,972.05			11,972.05
Military post near Newport, Ky. (buildings).....		97.63	50,000.00		50,097.63	36,758.12		13,339.51
Fort Brady military post, Michigan.....		107,697.60			107,697.60	10,860.00		96,837.60
Officers' quarters, military post, Columbus, Ohio.....		18.10	471.90	2.00	492.00	20.10		471.90
Military post, Atlanta, Ga.....			75,000.00		75,000.00			75,000.00
Purchase of land adjoining military post at Madison Barracks, N. Y.....		7,000.00			7,000.00		7,000.00	
Purchase of land adjoining military reservation at West Point, N. Y.....				404.30	404.30		404.30	
Military post at Fort Snelling, Minn.....			15,000.00		15,000.00			15,000.00
Purchase of Fort Brown Reservation, Tex.....		160,000.00			160,000.00			160,000.00
Purchase of sites for seacoast defenses.....		100.28			100.28			100.28
Sites for fortifications and seacoast defenses.....			1,000,000.00		1,000,000.00	253,898.36		746,101.64
Water supply, Fort D. A. Russell, Wyo.....		2,895.83		62.32	2,958.15			2,958.15
Military post at Fort D. A. Russell, Wyo., certified claims.....			309.80		309.80	309.80		
Military post at Fort Bliss, Tex.....		150,000.00			150,000.00	1,041.00		148,959.00
Carried forward.....		7,769,078.24	46,898,720.70	1,581,201.74	51,749,000.68	35,943,181.09	919,336.41	14,886,483.18

\*And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

798

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>MILITARY ESTABLISHMENT—continued.</b>								
Brought forward.....		\$7,769,078.24	\$42,398,720.70	\$1,581,201.74	\$51,749,000.68	\$35,943,181.09	\$919,336.41	\$14,886,483.18
Military post at Fort Omaha, Nebr.....		123,333.34		50.20	123,383.54	10,000.00		113,383.54
Military post at Fort Sidney, Nebr.....			15,000.00	4.86	15,004.86			15,004.86
Military post at Fort Robinson, Nebr., certified claims.....			1,330.01		1,330.01	1,330.01		
Military post near Denver, Colo.....				5.83	5.83			5.83
Military post, Plattsburg, N. Y.....			200,000.00		200,000.00			200,000.00
Capture of Jefferson Davis.....		1,503.38			1,503.38			1,503.38
Support of Bureau of Refugees, Freedmen and Abandoned Lands.....		44.00			44.00		44.00	
Providing for the comfort of sick and discharged soldiers, certified claims.....		1.92			1.92			1.92
Examination of claims of States and Territories under act of June 27, 1882.....		5,689.75			5,689.75			5,689.75
Rogue River Indian war, certified claims.....			216.99		216.99	216.99		
Services and supplies of Montana Volunteers in Nez Percés Indian war.....		657.00			657.00			657.00
Military stores for Montana militia.....		11,792.29			11,792.29			11,792.29
Claims of officers and men of the Army for the destruction of private property.....			2,715.04		2,715.04	2,715.04		
Reimbursing State and citizens of California for expenses in suppressing Modoc Indian hostilities.....		224.25			224.25			224.25
Preventing and suppressing Indian hostilities, certified claims.....			23.67		23.67	23.67		
Reimbursement to certain States and Territories expenses incurred in repelling invasions and suppressing Indian hostilities, act of June 27, 1882, certified claims.....			148,615.97		148,615.97	148,615.97		
Relief of sufferers from overflow of the Mississippi River and its tributaries.....				582.79	582.79			582.79
Tents for sufferers from floods in Arkansas, Mississippi, and Louisiana.....				5,708.37	5,708.37		5,708.37	
Awards for quartermaster's stores taken by the Army in Tennessee.....		130.00			130.00			130.00
Claims of loyal citizens for supplies furnished during the rebellion.....		6,939.00			6,939.00			6,939.00
Claims allowed under act March 5, 1883, and March 3, 1887, for stores and supplies taken by the Army.....			4,525.00		4,525.00	4,525.00		
Claims for quartermaster's stores and commissary supplies, act July 4, 1864.....		2,523.10			2,523.10	190.00	10.00	2,323.10



Refunding to States expenses incurred in raising volunteers, certified claims			61,619.70		61,619.70	61,619.70		
Reimbursement to Missouri militia services rendered the United States, certified claims			996.37		996.37	996.37		
Reimbursement to Capt. E. C. Bowen			54.00		54.00	54.00		
Twenty per cent additional compensation, certified claims			1,377.48		1,377.48	1,377.48		
Support of four companies of volunteers mustered at Camp Scott, Utah, act June 12, 1858, certified claims			90.96		90.96	90.96		
Pay of companies of Texas Mounted Rangers, certified claims			37.43		37.43	37.43		
Collecting, drilling and organizing volunteers, certified claims			127.75		127.75	127.75		
Traveling expenses of First Michigan Cavalry, certified claims			200.70		200.70	200.70		
Traveling expenses of California and Nevada volunteers, certified claims			71.15		71.15	71.15		
Horses and other property lost in the military service, certified claims		492.60	81,781.30	1,150.13	\$3,421.03	79,316.08	125.00	3,982.95
Horses and other property lost in the military service (indefinite)				800.00	800.00		800.00	
Pay, transportation, services and supplies of Oregon and Washington volunteers in 1855 and 1856, certified claims			5,115.81		5,115.81	5,115.81		
Pay of claims adjudicated by board of officers, acts August 21, 1852, and August 5, 1854, certified claims			2,863.49		2,863.49	2,863.49		
Commutation of rations to prisoners of war in rebel States and soldiers on furlough, certified claims		7.50		2,043.38	2,050.88	148.87		1,902.01
Do.....	1890		4,051.00		4,051.00	4,051.00		
Do.....	1891		47,013.25		47,013.25	47,013.25		
Arms and quartermaster's stores for State of Wyoming. Stores and supplies taken by the Army (Bowman Act cases).....			5,666.64		5,666.64			5,666.64
Signal service of the Army	1888		75,481.82		75,481.82	75,481.82		
Do.....	1889			93.53	93.53		93.53	
Do.....	1890	26.14		1.50	27.64		27.64	
Do.....	1891	103.06		114.60	217.66	190.33		27.33
Do.....	1891		10,000.00	2,420.70	12,420.70	12,400.00		20.70
Signal Service:								
Pay, etc., certified claims			301.09		301.09	301.09		
Pay, etc.....	1889	11,722.03		576.60	12,298.63	4.25	12,294.38	
Do.....	1890	3,620.27		942.93	4,563.20	3,207.75		1,355.45
Do.....	1891		422,565.27	6,706.57	429,271.84	429,271.84		
Subsistence, certified claims			339.00		339.00	339.00		
Subsistence.....	1889	5,216.34			5,216.34		5,216.34	
Regular supplies	1887	648.85			648.85		648.85	
Do.....	1889	6,184.36			6,184.36		6,184.36	
Do.....	1890	2,352.46		23.25	2,375.71	1,121.06		1,254.65
Do.....	1891		4,599.68	264.86	4,864.54	4,647.96		216.58
Carried forward		7,952,269.88	43,495,501.27	1,602,691.84	53,050,482.99	36,840,846.91	950,488.88	15,259,147.20

\* Balance of \$40,000 and repayment of \$4,800 transferred to Treasury ledger.

† And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

800

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$7,952,289.88	\$43,495,501.27	\$1,602,691.84	\$53,050,482.99	\$36,840,846.91	\$950,488.88	\$15,259,147.20
Signal Service—Continued.								
Incidental expenses.....	1889	278.47			278.47		278.47	
Do.....	1890	117.00	15.00	3.00	135.00	100.00		35.00
Do.....	1891		175.00		175.00			10.92
Transportation, certified claims.....			213.56		213.56	213.56		
Transportation.....	1887	209.56			209.56		209.56	
Do.....	1888		188.14		188.14	187.49		.65
Do.....	1889	531.66		12.44	544.10	254.14	289.96	
Do.....	1890	695.37		200.00	895.37	841.88		53.49
Do.....	1891		17,000.00		17,000.00	14,229.38		2,770.62
Barracks and quarters, certified claims.....			233.10		233.10	233.10		
Barracks and quarters.....	1889	669.06			669.06		669.06	
Medical department, certified claims.....			27.20		27.20	27.20		
Medical department.....	1890	600.00			600.00	33.90		566.01
Do.....	1891		2,600.00		2,600.00	2,522.54		77.46
Observation and report of storms, certified claims.....			19,120.03		19,120.03	19,074.00	46.03	
Observation and report of storms.....	1888			37.64	37.64		37.64	
Do.....	1889	4,251.76			4,251.76	4.22	4,247.54	
Do.....	1890	109,727.06		38.66	109,765.72	95,112.35		14,653.37
Do.....	1891		248,164.82	369.54	248,533.86	179,609.31		68,924.55
Observations and explorations in the Arctic seas.....		156.96			156.96		156.96	
Establishing signal stations on Island of Nantucket.....		6.00			6.00		6.00	
Establishing a signal station at Point Jupiter, Florida.....		954.27			954.27		954.27	
Signal service cable, Columbia River.....		30.00			30.00		30.00	
Repair of signal service cable, Columbia River.....		50.50			50.50		50.50	
Telegraph service between Tatoosh Island and Port Angeles, Wash.....			6,800.00		6,800.00	1,000.00		5,800.00
Support of soldiers' home.....			308,456.44	165.82	308,624.26	308,624.26		
Soldiers' home, permanent fund.....		2,271,990.95	308,648.34		2,580,639.29	208,330.00		2,372,309.29
Soldiers' home, interest account.....		17,112.44	70,479.13		87,591.57	69,830.93		17,760.64
Reimbursement to H. W. Keyes.....			300.00		300.00	300.00		
Relief of—								
Mrs. M. J. Donahoe.....			345.50		345.50	345.50		
Thomas B. McElwee.....			117.00		117.00	117.00		
Henry A. Greene.....			3,303.00		3,303.00	3,303.00		
Richard Trabue and others.....		113.66			113.66			113.66
Heirs or legal representatives of Samuel H. Moer.....			52.97		52.97	52.97		
Albert H. Emery.....			75,000.00		75,000.00	75,000.00		
The Norfolk County Ferry Committee.....			42,300.00		42,300.00	42,300.00		

Isabella Hance, administratrix of William Hance			3,835.30		3,835.30	3,835.30	
J. L. Cain			1,701.75		1,701.75	1,701.75	
A. A. Kyle, deceased			2,625.00		2,625.00	2,625.00	
Alexander Kennedy			3,375.00		3,375.00	3,375.00	
G. M. Hazen, deceased			12,975.00		12,975.00	12,975.00	
Timothy Hennessy			240.00		240.00	240.00	
Thomas Niles			6,050.00		6,050.00	6,050.00	
Estate of Charles F. Bowers			230.00		230.00	230.00	
James Lindsay			874.35		874.35	874.35	
D. H. Mitchell			9,270.83		9,270.83	9,270.83	
Stubbs and Lackey			2,128.87		2,128.87	2,128.87	
Heirs of Mary J. Eddy			1,990.16		1,990.16	1,990.16	
William Jewell College, of Liberty, Clay County, Mo.			2,200.00		2,200.00	2,200.00	
Charles H. Wordington and others, owners of the brig Xenophone			2,000.00		2,000.00	2,000.00	
Gunboats on western rivers, certified claims			120.33		120.33	120.33	
Damages by the improvement of the Fox and Wisconsin rivers, certified claims			158,402.87	159.00	158,561.87	158,452.87	109.00
Removing sunken vessels or craft obstructing or endangering navigation			48,661.60	5,652.22	54,313.82	54,313.82	
Operating and care of canals and other works of navigation			753,567.24		753,567.24	753,567.24	
Constructing jetties and other works at South Pass, Mississippi River			125,000.00		125,000.00	125,000.00	
Examinations, surveys, and contingencies of rivers and harbors		20,089.40	225,000.00	1,741.71	246,831.11	98,923.39	147,907.72
Improving harbor at—							
Belfast, Me.		1,980.16	10,000.00		11,980.16	980.16	11,000.00
Camden, Me.			6,000.00		6,000.00	500.00	5,500.00
Breakwater from Mount Desert to Porcupine Island, Me.		32,990.00	50,000.00		82,990.00	5,083.00	77,907.00
Improving—							
Mooseabec Bar, at Jonesport, Me.		1,500.00	15,000.00		16,500.00	4,500.00	12,000.00
Harbor at Portland, Me.			40,000.00		40,000.00		40,000.00
Channel in Back Cove, Portland, Me.			25,000.00		25,000.00	500.00	24,500.00
Improving harbor at—							
Rockland, Me.			37,500.00		37,500.00	8,500.00	29,000.00
Rockport, Me.			5,000.00		5,000.00	500.00	4,500.00
York, Me.		4,985.50	10,000.00		14,985.50	14,985.50	
Improving harbor of refuge at Little Harbor, N. H.			40,000.00		40,000.00	7,500.00	32,500.00
Improving harbor at—							
Portsmouth, N. H.		4,497.00	13,000.00		17,497.00	500.00	16,997.00
Burlington, Vt.		7,000.00	20,000.00		27,000.00	8,000.00	19,000.00
Breakwater at Gordons Landing, Lake Champlain, Vt.			6,000.00		6,000.00	6,000.00	
Improving harbor at—							
Swanton, Vt.		326.93			326.93		326.93
Boston, Mass.		22,000.00	145,000.00		167,000.00	31,700.00	135,300.00
Chatham, Mass.			5,000.00		5,000.00	600.00	4,400.00
Edgartown, Mass.			2,000.00		2,000.00	600.00	1,400.00
Carried forward		10,455,153.59	46,388,790.30	1,611,071.87	58,455,015.76	30,192,980.38	957,465.52
							18,304,569.86

\*And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>MILITARY ESTABLISHMENT—continued.</b>								
Brought forward.....		\$10,455,153.59	\$16,388,790.30	\$1,611,071.87	\$58,455,015.76	\$39,192,980.38	\$957,465.52	\$18,304,569.86
Improving harbor at—								
Gloucester, Mass.....			15,000.00		15,000.00			15,000.00
Hingham, Mass.....			5,000.00		5,000.00	5,000.00		
Hyannis, Mass.....			8,000.00		8,000.00	8,000.00		
Lynn, Mass.....			15,000.00		15,000.00	5,000.00		10,000.00
Manchester, Mass.....		2,294.00	5,000.00		7,294.00	7,294.00		
Nantucket, Mass.....			25,000.00		25,000.00	13,500.00		11,500.00
New Bedford, Mass.....			10,000.00	25.81	10,025.81	7,213.12		2,812.69
Newburyport, Mass.....			25,000.00		25,000.00	8,000.00		17,000.00
Plymouth, Mass.....		1,000.00	8,000.00		9,000.00	6,000.00		3,000.00
Provincetown, Mass.....		990.00	7,500.00		8,490.00	990.00		7,500.00
Salem, Mass.....			14,000.00		14,000.00	100.00		13,900.00
Improving harbor of refuge at Sandy Bay, Cape Ann, Mass.		10,000.00	150,000.00		160,000.00	48,000.00		112,000.00
Improving harbor at Scituate, Mass.....			10,000.00		10,000.00			10,000.00
Vineyard Haven, Mass.....		2,748.00	10,000.00	5.74	12,753.74	11,251.00		1,502.74
Wareham, Mass.....			5,000.00	25.54	5,025.54	3,213.12		1,812.42
Wellfleet, Mass.....			4,000.00		4,000.00			4,000.00
Westport, Mass.....			1,000.00		1,000.00	1,000.00		
Winthrop, Mass.....		1,000.00	5,000.00		6,000.00	6,000.00		
Block Island, R. I.....			15,000.00		15,000.00	10,200.00		4,800.00
Improving cove, Coaster Harbor Island, Rhode Island			5,500.00		5,500.00	5,500.00		
Improving harbor at Greenwich Bay, Rhode Island.			2,000.00		2,000.00	2,000.00		
Newport, R. I.....			12,500.00	8.09	12,508.09	12,508.09		
Improving harbor of refuge at Point Judith, R. I.			75,000.00		75,000.00	43,500.00		31,500.00
Improving harbor at Black Rock, Conn.....			5,000.00		5,000.00			5,000.00
Bridgeport, Conn.....		744.00	20,000.00		20,744.00	6,500.00		14,244.00
Clinton, Conn.....			3,500.00		3,500.00	3,500.00		
Harbor of refuge, Duck Island Harbor, Connecticut			25,000.00		25,000.00	7,500.00		17,500.00
Improving harbor at Five Mile River, Connecticut		50.00	5,000.00		5,050.00			5,050.00
New Haven, Conn.....			15,000.00		15,000.00	14,500.00		500.00
Breakwater at New Haven, Conn.....		14,946.00	120,000.00		134,946.00	24,038.00		110,908.00
Improving harbor at Milford, Conn.....			2,500.00		2,500.00	1,500.00		1,000.00
Norwalk, Conn.....			4,000.00		4,000.00			4,000.00
Stamford, Conn.....			5,000.00		5,000.00	4,500.00		500.00
Stonington, Conn.....			12,500.00	38.01	12,538.01	12,538.01		
Wilsons Point, Conn.....			30,000.00		30,000.00	12,000.00		18,000.00
Improving Arthur Kill between Staten Island and New Jersey, New York and New Jersey.....			7,000.00		7,000.00	6,250.00		750.00
Improving harbor at Buffalo, N. Y.....		24,744.00	300,000.00		324,744.00	156,500.00		168,244.00

Improving Buttermilk Channel, New York	65,000.00		1,000.00	66,000.00	35,163.00	30,837.00
Improving Canarsie Bay, New York	396.00	5,000.00		5,396.00	396.00	5,000.00
Improving harbor at Charlotte, N. Y.	15,302.58	25,000.00		40,302.58	9,538.00	30,764.58
Dunkirk, N. Y.	498.41	20,000.00		20,498.41	12,000.00	8,498.41
Improving Flushing Bay, New York		20,000.00		20,000.00	5,000.00	15,000.00
Improving harbor at Glen Cove, N. Y.		15,000.00		15,000.00	6,000.00	9,000.00
Improving channel in Gowanus Bay, New York	20,000.00	160,000.00		180,000.00	65,000.00	115,000.00
Improving harbor at Great Sodus Bay, New York	3,321.94	10,000.00		13,321.94	3,321.94	10,000.00
Greenport, N. Y.		5,000.00		5,000.00	3,500.00	1,500.00
Huntington, N. Y.		10,000.00		10,000.00	3,500.00	6,500.00
Larchmont, N. Y.		5,000.00		5,000.00	5,000.00	
Little Sodus Bay, New York	776.78	13,000.00		13,776.78	776.78	13,000.00
Manaroneck, N. Y.	220.55			220.55		220.55
Improving New York Harbor	200,000.00	160,000.00		360,000.00	270,000.00	90,000.00
Improving harbor at—						
Oak Orchard, N. Y.		5,000.00		5,000.00	2,000.00	3,000.00
Ogdensburg, N. Y.	4,970.00	42,000.00		46,970.00	9,970.00	37,000.00
Olcott, N. Y.		30,000.00		30,000.00	13,500.00	16,500.00
Oswego, N. Y.	55,182.82	30,000.00		85,182.82	60,138.00	25,044.82
Plattsburg, N. Y.		32,500.00		32,500.00	6,500.00	26,000.00
Port Chester, N. Y.		5,000.00		5,000.00	4,500.00	500.00
Port Jefferson, N. Y.	374.76	25,000.00		25,374.76	2,500.00	22,874.76
Pultneyville, N. Y.		2,000.00		2,000.00	1,000.00	1,000.00
Rondout, N. Y.		5,000.00		5,000.00		5,000.00
Breakwater at Rouses Point, Lake Champlain, N. Y.		15,000.00		15,000.00	11,500.00	3,500.00
Improving harbor at—						
Sacketts Harbor, N. Y.	500.00			500.00	500.00	
Sangerites, N. Y.		10,000.00		10,000.00	10,000.00	
Improving Sheephead Bay, N. Y.	478.00			478.00	478.00	
Improving Tonawanda Harbor and Niagara River, N. Y.	20,067.00	75,000.00		95,067.00	32,067.00	63,000.00
Improving channel between Staten Island and New Jersey, New York and New Jersey		15,000.00		15,000.00	12,500.00	2,500.00
Survey of harbor at Atlantic City, N. J.	991.40		5.09	996.49		996.49
Improving Raritan Bay, N. J.		40,000.00		40,000.00	20,000.00	20,000.00
Improving harbor at Erie, Pa.	39,886.62	40,000.00		79,886.62	37,100.00	42,786.62
Ice harbor at Marcus Hook, Pa.		5,000.00		5,000.00		5,000.00
Improving harbor between Philadelphia, Pa., and Camden, N. J.	199,000.00	500,000.00		699,000.00	32,500.00	666,500.00
Constructing pier in Delaware Bay near Lewes, Del.	10,000.00			10,000.00	10,000.00	
Improving harbor at Delaware Breakwater, Del.		80,000.00		80,000.00	20,000.00	60,000.00
Removing obstructions from the harbor at Delaware Breakwater, Del.			734.08	734.08		734.08
Ice harbor at—						
New Castle, Del.	6,983.00	8,100.00		15,083.00		15,083.00
Reedy Island, Del.	15,926.90		350.03	16,276.93	40.00	16,236.93
Improving harbor at—						
Wilmington, Del.		30,000.00		30,000.00	20,000.00	10,000.00
Annapolis, Md.	1,524.58			1,524.58		1,524.58
Baltimore, Md.	39,892.00	491,200.00		531,092.00	181,300.00	349,792.00
Bretton Bay, Leonardtown, Md.		5,000.00		5,000.00	4,100.00	900.00
Carried forward	11,214,962.93	49,314,590.30	1,613,264.26	62,142,817.49	40,557,964.44	957,465.52
						20,627,387.53

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>MILITARY ESTABLISHMENT—continued.</b>								
Brought forward.....		\$11,214,962.93	\$49,314,500.30	\$1,613,264.26	\$62,142,317.49	\$40,557,964.44	\$957,465.52	\$20,627,387.53
Improving harbor at—								
Cambridge, Md.....			5,000.00		5,000.00			5,000.00
Cape Charles City, Va.....			25,000.00		25,000.00	25,000.00		
Norfolk, Va.....			150,000.00	86.79	150,086.79	30,055.50		120,031.29
Onancock, Va.....			6,000.00		6,000.00	3,000.00		3,000.00
Beaufort, N. C.....		2,000.00	15,000.00		17,000.00	2,100.00		14,900.00
Improving waterway between Beaufort Harbor and New River, N. C.....			15,000.00		15,000.00	10,500.00		4,500.00
Improving Edenton Bay, N. C.....		2,447.41			2,447.41			2,447.41
Improvement waterway between New Berne and Beaufort, N. C.....		7,477.00			7,477.00			7,477.00
Improving harbor at—								
Charleston, S. C.....		191,825.00	370,000.00		561,825.00	286,825.00		275,000.00
Georgetown, S. C.....			8,000.00		8,000.00			8,000.00
Winyaw Bay, S. C.....		88,744.00	100,000.00		188,744.00	16,744.00		172,000.00
Brunswick, Ga.....			35,000.00		35,000.00	25,500.00		9,500.00
Improving Cumberland Sound, Georgia and Florida.....			112,500.00		112,500.00	43,000.00		69,500.00
Improving harbor at—								
Savannah, Ga.....		2,225.00	350,000.00		352,225.00	327,000.00		25,225.00
Darien, Ga.....			25,000.00		25,000.00	13,000.00		12,000.00
Improving Apalachicola Bay, Florida.....			20,000.00		20,000.00	2,000.00		18,000.00
Improving harbor at Cedar Keys, Fla.....			2,500.00		2,500.00	2,500.00		
Improving channel in Charlotte Harbor and Pease Creek, Florida.....			35,000.00		35,000.00	5,000.00		30,000.00
Improving harbor at—								
Key West, Fla.....		6,955.00	40,000.00		46,955.00	21,955.00		25,000.00
Pensacola, Fla.....		6,000.00	25,000.00		31,000.00	6,000.00		25,000.00
St. Augustine, Fla.....			20,000.00		20,000.00	20,000.00		
Improving Tampa Bay, Florida.....			25,000.00		25,000.00	10,000.00		15,000.00
Improving harbor at Mobile, Ala.....			350,000.00		350,000.00	90,000.00		260,000.00
Improving Biloxi Bay, Mississippi.....		13,458.00	9,000.00		22,458.00	13,458.00		9,000.00
Improving Calcasieu River and Pass, Louisiana.....		9,977.00	75,000.00		84,977.00	100.00		84,877.00
Improving Aransas Pass and Bay, Texas.....		39,897.00		875.35	40,772.35	105.00		40,667.35
Improving harbor at—								
Brazos Santiago, Texas.....		57,865.00			57,865.00	1,010.00		56,855.00
Galveston, Texas.....		90,000.00	1,100,000.00	2.01	1,190,002.01	90,002.01		1,100,000.00
Improving ship channel in Galveston Bay, Texas.....		15,000.00	50,000.00		55,000.00	5,040.00		49,960.00
Improving Sabine Pass, Texas.....			300,000.00		300,000.00	10,600.00		289,400.00

Improving harbor at—								
Ashtabula, Ohio		40,000.00		40,000.00	10,000.00		30,000.00	
Black River, Ohio		12,000.00		12,000.00	6,500.00		5,500.00	
Cleveland, Ohio		75,000.00		75,000.00	27,000.00		48,000.00	
Fairport, Ohio		30,000.00		30,000.00	15,700.00		14,300.00	
Huron, Ohio		16,000.00		16,000.00	9,000.00		7,000.00	
Ice harbor at mouth of Muskingum River, Ohio		30,000.00		30,000.00	13,000.00		17,000.00	
Improving harbor at—								
Port Clinton, Ohio		3,000.00		3,000.00	1,000.00		2,000.00	
Sandusky City, Ohio		45,000.00		45,000.00	15,000.00		30,000.00	
Toledo, Ohio		205,000.00		205,000.00	37,000.00		168,000.00	
Vermillion, Ohio		2,000.00		2,000.00			2,000.00	
Michigan City, Ind	3,000.00	57,500.00	141.72	60,641.72	24,500.00		36,141.72	
Ice harbor at Dubuque, Iowa	4,503.99			4,503.99			4,503.99	
Improving harbor at—								
Calumet, Ill	4,088.00	20,000.00		24,088.00	8,625.00		15,463.00	
Chicago, Ill	16,544.75	100,000.00	52.40	116,597.15	26,597.15		90,000.00	
Waukegan, Ill	3,983.00	35,000.00		38,983.00	17,983.00		21,000.00	
Black Lake, Mich		10,000.00		10,000.00	6,000.00		4,000.00	
Improving mouth and harbor of Cedar River, Michigan	2,000.00			2,000.00			2,000.00	
Improving harbor at—								
Charlevoix, Mich		9,000.00		9,000.00	1,000.00		2,000.00	
Cheboygan, Mich	18,000.00			18,000.00	45.00		17,955.00	
Eagle Harbor, Mich	2,486.33			2,486.33			2,486.33	
Frankfort, Mich		10,000.00		10,000.00	5,000.00		5,000.00	
Grand Haven, Mich		75,000.00		75,000.00	32,000.00		43,000.00	
Improving harbor of refuge at—					1,769.59		49,889.27	
Grand Marais, Mich	1,611.22	50,000.00	47.64	51,658.86				
Lake Huron, Michigan	34,940.20			34,940.20	20,075.00		14,865.20	
Steam launch or tug at harbor of refuge, Lake Huron, Michigan	4,098.86			4,098.86		4,098.86		
Improving harbor at—								
Ludington, Mich	50,000.00			50,000.00	43,000.00		7,000.00	
Manistee, Mich		50,000.00		50,000.00	27,000.00		23,000.00	
Manistique, Mich	2,500.00			2,500.00			2,500.00	
Marquette, Mich	4,882.00	40,000.00		44,882.00	10,700.00		34,182.00	
Monroe, Mich		5,000.00		5,000.00	5,000.00			
Muskegon, Mich		50,000.00		50,000.00	20,000.00		30,000.00	
Ontonagon, Mich	1,804.80	10,000.00	88.37	11,893.17	11,893.17			
Pent Water, Mich		8,000.00		8,000.00	5,000.00		3,000.00	
Petoskey, Mich		15,000.00		15,000.00			15,000.00	
Harbor of refuge, Portage Lake, Michigan		8,000.00		8,000.00	4,000.00		4,000.00	
Improving harbor at—								
St. Joseph, Mich		20,000.00		20,000.00	15,000.00		5,000.00	
Sand Beach, Mich		30,000.00		30,000.00			30,000.00	
South Haven, Mich		15,000.00		15,000.00	9,000.00		6,000.00	
Thunder Bay, Mich		5,500.00		5,500.00	5,500.00			
White River, Michigan		17,000.00		17,000.00	5,000.00		12,000.00	
Ahnapee, Wis	981.00	6,000.00		6,981.00	2,981.00		4,000.00	
Ashland, Wis	11,494.40	60,000.00		71,494.40	22,230.00		49,264.40	
Carried forward	11,915,751.89	53,736,590.30	1,614,558.54	67,266,900.73	42,088,557.86	961,564.38	24,216,778.49	

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
<b>MILITARY ESTABLISHMENT—continued.</b>								
Brought forward.....		\$11,915,751.89	\$53,736,590.30	\$1,614,558.54	\$67,266,900.73	\$42,088,557.86	\$961,564.38	\$24,216,773.49
Improving harbor at—								
Green Bay, Wis.....		6,000.00	10,000.00		16,000.00	9,000.00		7,000.00
Kenosha, Wis.....		993.00	17,500.00		18,493.00	7,493.00		11,000.00
Kewaunee, Wis.....			20,000.00		20,000.00	15,500.00		4,500.00
Manitowoc, Wis.....			8,000.00	91.13	8,091.13	7,036.00		1,055.13
Monomonee, Wis.....		4,974.00		44.49	5,018.49	2,994.00		2,024.49
Milwaukee, Wis.....			6,000.00		6,000.00			6,000.00
Harbor of refuge, Milwaukee Bay, Wisconsin		3,987.00	80,000.00	1,000.00	84,987.00	10,987.00		74,000.00
Improving harbor at—								
Oconto, Wis.....		3,000.00			3,000.00	1,000.00		2,000.00
Pensaukee, Wis.....		3,500.00			3,500.00			3,500.00
Port Washington, Wis.....			3,000.00		3,000.00			3,000.00
Racine, Wis.....			17,500.00		17,500.00	2,000.00		15,500.00
Sheboygan, Wis.....		992.00	15,000.00		15,992.00	5,392.00		10,600.00
Harbor of refuge at entrance of Sturgeon Bay Canal Wisconsin			3,000.00		3,000.00	1,000.00		2,000.00
Improving harbor at Superior Bay and St. Louis Bay Wisconsin		15,603.70	65,000.00		80,603.70	27,640.00		52,963.70
Improving Minnesota Point at Superior, Wis.			4,895.00		4,895.00	4,895.00		
Improving harbor at—								
Two Rivers, Wis.....			3,000.00		3,000.00	2,500.00		500.00
Agate Bay, Minn.....		1,897.40	25,000.00		26,897.40	1,100.00		25,797.40
Duluth, Minn.....		13,303.60	100,000.00		113,303.60	68,327.60		44,976.00
Grand Marais, Minn.....		1,132.50	22,350.00		23,482.50	7,482.50		16,000.00
Improving Humboldt Harbor and Bay, California.		105,000.00	80,000.00		185,000.00	76,265.00		108,735.00
Improving harbors at—								
Oakland, Cal.....		97,689.00	250,000.00		347,689.00	130,245.00		217,444.00
San Diego, Cal.....			60,500.00		60,500.00	13,500.00		47,000.00
Breakwater and harbor of refuge between Straits of Fuca and San Francisco		141,373.08		1,485.44	142,858.52	2,000.00		140,858.52
Survey of San Francisco Harbor, San Pablo and Suisun bays, Strait of Carquinez and mouths of San Joaquin and Sacramento rivers, California		1,000.00			1,000.00			1,000.00
Survey of Pacific coast between points Duma and Capistrano			5,000.00		5,000.00	1,500.00		3,500.00
Improving harbors at—								
San Luis Obispo, Cal.....			40,000.00		40,000.00	15,000.00		25,000.00
Wilmington, Cal.....		112,391.10	34,000.00		146,391.10	95,280.00		51,111.10
Entrance to Coos Bay and Harbor, Oregon			125,000.00		125,000.00	85,000.00		40,000.00



<b>Improving—</b>							
Nehalem Bay, Oregon		10,000.00		10,000.00	1,530.00		8,500.00
Tillamook Bay and Bar, Oregon		500.00		500.00	500.00		
Yaquina Bay, Oregon		165,000.00		165,000.00	95,000.00		70,000.00
Bagaduce River, Maine	2,800.00	4,000.00		6,800.00			6,800.00
Harriseeket River, Maine		10,000.00		10,000.00			10,000.00
Kennebec River, Maine	19,031.00	50,000.00		69,031.00	64,031.00		5,000.00
Kennebunk River, Maine		20,000.00		20,000.00	3,500.00		16,500.00
Lubec Channel, Maine	10,497.00			10,497.00	10,497.00		
Narragausus River, Maine		7,500.00		7,500.00	7,500.00		
Penobscot River, Maine	11,995.00	25,000.00		36,995.00	9,930.00		27,065.00
Pleasant River, Maine		3,500.00		3,500.00	3,500.00		
Saco River, Maine		65,000.00		65,000.00	11,500.00		53,500.00
St. Croix River, Maine		35,000.00		35,000.00			35,000.00
Bellamy River, New Hampshire		10,000.00		10,000.00	500.00		9,500.00
Cocheco River, New Hampshire		25,000.00		25,000.00	2,500.00		22,500.00
Otter Creek, Vermont		5,000.00		5,000.00	50.00		4,950.00
Ipswich River, Massachusetts	2,395.00			2,395.00			2,395.00
Merrimac River, Massachusetts		10,000.00		10,000.00	100.00		9,900.00
Powow River, Massachusetts	3,000.00	5,000.00		8,000.00			8,000.00
Taunton River, Massachusetts		7,000.00		7,000.00	5,900.00		1,100.00
Weymouth River, Massachusetts		10,000.00		10,000.00	10,000.00		
Pawcatuck River, Rhode Island		16,600.00	26.20	16,626.20	8,613.12		8,013.08
Pawtucket River, Rhode Island		30,000.00	36.07	30,036.07	16,816.12		13,219.95
Providence River and Narragansett Bay, R. I.		50,000.00		50,000.00	30,600.00		19,400.00
Removing Green Jacket Shoal, Providence River, R. I.		25,000.00	23.19	25,023.19	20,763.12		4,260.07
<b>Improving—</b>							
Connecticut River, Connecticut		12,500.00		12,500.00	8,000.00		4,500.00
Connecticut River between Hartford and Holyoke	8,940.30			8,940.30			8,940.30
Housatonic River, Connecticut	18,481.00	35,000.00		53,481.00	17,546.00		35,935.00
Mystic River, Connecticut		10,000.00		10,000.00	5,000.00		5,000.00
Thames River Connecticut	12,951.00	20,000.00		32,951.00	10,033.00		22,918.00
Browns Creek, New York		12,000.00		12,000.00	500.00		11,500.00
East Chester Creek, New York	6,941.00			6,941.00			6,941.00
Removing obstructions in East River and Hell Gate, New York	80,000.00	200,000.00		280,000.00	90,000.00		190,000.00
<b>Improving:</b>							
Grass River, New York		6,000.00		6,000.00	6,000.00		
Great Chazy River, New York		10,000.00		10,000.00	5,000.00		5,000.00
Harlem River, New York	145,000.00	250,000.00		395,000.00	70,365.00		324,635.00
Hudson River, New York	58,000.00	150,000.00		208,000.00	95,000.00		113,000.00
Narrows at Lake Champlain, New York and Vermont	1,989.00			1,989.00			1,989.00
Newtown Creek, New York	5,000.00	35,000.00		40,000.00	40,000.00		
Patchogue River, New York		15,000.00		15,000.00	2,500.00		12,500.00
St. Lawrence River, New York		5,000.00		5,000.00	5,000.00		
Ticonderoga River, New York		2,000.00		2,000.00	50.00		1,950.00
Wappingers Creek, New York		13,000.00		13,000.00	1,000.00		12,000.00
Alloway Creek, New Jersey		6,000.00		6,000.00	6,000.00		
Elizabeth River, New Jersey		5,000.00		5,000.00	500.00		4,500.00
Mattawan Creek, New Jersey		2,500.00		2,500.00			2,500.00
Carried forward.....	12,815,608.57	50,109,435.30	1,617,265.06	70,542,308.93	43,347,489.32	961,564.38	26,233,255.23

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$12,815,608.57	\$56,109,435.30	\$1,617,265.06	\$70,542,308.93	\$43,347,489.32	\$961,564.38	\$26,233,255.23
Improving—								
Maurice River, New Jersey.....			8,000.00		8,000.00			8,000.00
Passaic River, New Jersey.....		4,704.00	45,100.00		49,804.00	2,454.00		47,350.00
Raccoon River, New Jersey.....		2,242.77			2,242.77			2,242.77
Raritan River, New Jersey.....		8,429.00	50,000.00		58,429.00	23,929.00		34,500.00
Shoal Harbor and Comptons Creek, New Jersey.....			5,000.00		5,000.00	4,500.00		500.00
Shrewsbury River, New Jersey.....			10,000.00		10,000.00	9,000.00		1,000.00
South River, New Jersey.....		1,194.00	5,000.00		6,194.00	4,500.00		1,694.00
Squan River, New Jersey.....			2,000.00		2,000.00			2,000.00
Survey of Delaware River between Philadelphia, Pa., and Camden, N. J.....		4,465.28			4,465.28			4,465.28
Improving—								
Delaware River, Pennsylvania and New Jersey.....		52,000.00	250,000.00		302,000.00	71,500.00		230,500.00
Allegheny River Pennsylvania.....			20,000.00	56.36	20,056.36	3,000.00		17,056.36
Dam at Herrs Island, Allegheny River, near Pittsburgh, Pa.....		33,679.90	35,000.00		68,679.90	85.00		68,594.90
Improving—								
Schuylkill River, Pennsylvania.....			45,000.00		45,000.00	20,500.00		24,500.00
Appoquinimink River, Delaware.....			5,000.00		5,000.00	5,000.00		
Broadkill River, Delaware.....		3,478.00			3,478.00	3,478.00		
Smyrna River, Delaware.....			5,000.00		5,000.00	5,000.00		
Chester River, Maryland.....		2,958.54	5,000.00		7,958.54	500.00		7,458.54
Choptank River, Maryland.....		3,983.00	7,500.00		11,483.00	4,483.00		7,000.00
Elk River Maryland.....			10,000.00		10,000.00	2,700.00		7,300.00
Fairlee Creek, Maryland.....			5,000.00		5,000.00	5,000.00		
Manokin River, Maryland.....			7,500.00		7,500.00	7,500.00		
North East River, Maryland.....			2,500.00		2,500.00	2,500.00		
Patuxent River, Maryland.....			6,000.00	1.50	6,001.50	5,101.50		900.00
Susquehanna River near Havre de Grace, Md.....			4,000.00		4,000.00			4,000.00
Water way from Chincoteague Bay to Indian River Bay, Virginia, Maryland, and Delaware.....		39,950.00	50,000.00		89,950.00	39,950.00		50,000.00
Improving—		957.06	10,000.00		10,957.06	200.00		10,757.06
Wicomico River, Maryland.....								
Potomac River.....		5,000.00	280,000.00		285,000.00	83,000.00		202,000.00
Potomac River at Mount Vernon, Va.....			2,500.00		2,500.00	2,500.00		
Acquia Creek, Virginia.....			10,000.00		10,000.00	3,700.00		6,300.00
Appomattox River, Virginia.....			15,000.00		15,000.00	8,500.00		6,500.00
Chickahominy River, Virginia.....			2,500.00		2,500.00	250.00		2,250.00
Hampton Creek and Bar, Virginia.....			10,000.00		10,000.00	200.00		9,800.00

James River, Virginia.....		200,000.00		200,000.00	110,000.00		90,000.00
Mattaponi River, Virginia.....		3,000.00	3.11	3,003.11	2,303.11		700.00
Nansemond River, Virginia.....	1,000.00	10,000.00		11,000.00			11,000.00
Nomini Creek, Virginia.....	500.00	5,000.00	13.59	5,513.39	5,513.39		
Ocoquan Creek, Virginia.....		10,000.00		10,000.00	4,200.00		5,800.00
Pamunkey River, Virginia.....		3,000.00	16.36	3,016.36	2,316.36		700.00
Rappahannock River, Virginia.....	2,350.00	15,000.00	60.24	17,410.24	8,493.27		8,916.97
Staunton River, Virginia.....	201.00	8,000.00	19.21	8,220.21	385.47		7,834.74
Urbana Creek, Virginia.....		8,000.00		8,000.00	1,300.00		1,700.00
York River, Virginia.....	1,100.00	30,000.00	77.06	31,177.06	12,177.06		19,000.00
North Landing River, Virginia and North Carolina.....	2,500.00			2,500.00			2,500.00
New River, Virginia and West Virginia.....	2,341.79			2,341.79			2,341.79
Dan River, Virginia and North Carolina.....			39.63	39.63			39.63
Big Sandy River, West Virginia and Kentucky.....	11,445.00	36,000.00		47,445.00	31,445.00		16,000.00
Buchannon River, West Virginia.....		1,000.00		1,000.00	1,000.00		
Cheat River, West Virginia.....		13,000.00		13,000.00	8,000.00		5,000.00
Elk River, West Virginia.....		2,500.00		2,500.00	2,500.00		
Gauley River, West Virginia.....		3,000.00		3,000.00	3,000.00		
Great Kanawha River, West Virginia.....	159,559.00	300,000.00		459,559.00	100,400.00		359,159.00
Guyandotte River, West Virginia.....		2,000.00		2,000.00	2,000.00		
Little Kanawha River, West Virginia.....		40,000.00		40,000.00	35,000.00		5,000.00
Monongahela River, West Virginia.....	4,924.00		112.72	5,036.72	5,036.72		
Purchase of upper lock and dam, Monongahela River, between Pittsburg, Pa., and Morgantown, W. Va.....	161,733.13	162,000.00		323,733.13	400.00		323,333.13
Costs of condemnation of upper lock and dam, Mononga hela River, between Pittsburg, Pa., and Morgantown, W. Va.....	2,533.87	5,000.00		7,533.87	2,431.55		5,102.32
Improving:							
Shenandoah River, West Virginia.....	15,583.40		477.55	16,060.95	40.00		16,020.95
Cape Fear River, North Carolina.....	1.50	190,000.00		190,001.50	70,000.00		120,001.50
Contentnea Creek, North Carolina.....		7,000.00		7,000.00	5,000.00		2,000.00
Fishing Creek, North Carolina.....		10,000.00		10,000.00			10,000.00
Lockwood's Polly River, North Carolina.....		5,000.00		5,000.00	5,000.00		
Lumber River, North Carolina.....	1,990.00	5,000.00		6,990.00	3,490.00		3,500.00
Mackey Creek, North Carolina.....		15,000.00		15,000.00	500.00		14,500.00
Neuse River, North Carolina.....	1,973.85	20,000.00		21,973.85	11,966.00		10,007.85
New River, North Carolina.....	2,990.00	5,000.00		7,990.00			7,990.00
Waterway between New River and Swansboro, N. C. Waterway from Norfolk Harbor, Virginia, to Alber- marle Sound.....		5,000.00		5,000.00	800.00		4,200.00
Ocracoke Inlet, North Carolina.....		10,000.00		10,000.00	700.00		9,300.00
Panlico and Tar rivers, North Carolina.....	1,490.00	90,000.00		90,000.00	3,000.00		87,000.00
Pasquotank River, North Carolina.....		10,000.00		11,490.00	2,990.00		8,500.00
Roanoke River, North Carolina.....		3,000.00		3,000.00	3,000.00		
Roanoke River, North Carolina and Virginia.....	6.76	25,000.00		25,006.76	8,000.00		17,006.76
Trent River, North Carolina.....	11,000.00			11,000.00	11,000.00		
Yadkin River, North Carolina.....	13.50	5,000.00		5,013.50	5,000.00		13.50
Ashley River, South Carolina.....		5,000.00		5,000.00	3,300.00		1,700.00
Beaufort River, South Carolina.....	755.37			755.37			755.37
Clark's River, South Carolina.....		12,500.00		12,500.00	4,200.00		8,300.00
		2,500.00		2,500.00	500.00		2,000.00
Carried forward.....	13,364,642.29	58,298,535.30	1,618,142.19	73,281,319.78	44,142,907.75	961,564.38	28,176,847.65

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
MILITARY ESTABLISHMENT—continued.								
Brought forward		\$13,364,642.29	\$58,298,535.30	\$1,618,142.19	\$73,281,319.78	\$44,142,907.75	\$961,564.38	28,176,847.65
Improving—								
Congarce River, South Carolina		1,000.00	5,000.00		6,000.00	4,500.00		1,500.00
Edisto River, South Carolina			5,000.00		5,000.00	2,000.00		3,000.00
Great Pee Dee River, South Carolina		2,011.75	12,500.00		14,511.75	6,100.00		8,411.75
Little Pee Dee River, South Carolina			5,000.00		5,000.00	3,000.00		2,000.00
Mingo Creek, South Carolina			5,000.00		5,000.00	2,500.00		2,500.00
Salkahatchie River, South Carolina			5,000.00		5,000.00	1,000.00		4,000.00
Santee River, South Carolina	1.80		30,000.00		30,001.80	14,500.00		15,501.80
Waccamaw River, North Carolina and South Carolina			12,500.00		12,500.00	9,000.00		3,500.00
Wappoo Cut, South Carolina	1,646.00		10,000.00		11,646.00	11,646.00		
Wateree River, South Carolina	6,972.00		12,500.00		19,472.00	6,972.00		12,500.00
Altamaha River, Georgia			15,000.00		15,000.00	6,000.00		9,000.00
Chattahoochee River, Georgia and Alabama			20,000.00		20,000.00	15,000.00		5,000.00
Coosa River, Georgia and Alabama			300,000.00	18.27	300,018.27	83,000.00		217,018.27
Flint River, Georgia			20,000.00		20,000.00	7,500.00		12,500.00
Jekyl Creek, Georgia			7,500.00		7,500.00	7,000.00		500.00
Ocmulgee River, Georgia			30,000.00		30,000.00	22,500.00		7,500.00
Oconee River, Georgia	.25		25,000.00		25,000.25	20,500.00		4,500.25
Ostenaula and Coosawattee rivers, Georgia	499.39				499.39			499.39
Savannah River, Georgia			25,000.00		25,000.00	10,500.00		14,500.00
Apalachicola River, Florida			2,000.00		2,000.00	2,000.00		
Caloosahatchee River, Florida			3,600.00		3,600.00	3,600.00		
Choctawhatchee River, Florida and Alabama	492.00		12,500.00		12,992.00	4,992.00		8,000.00
Escambia and Conecuh River, Florida and Alabama	1,000.00		7,500.00	22.41	8,522.41	4,509.00		4,013.41
La Grange Bayou, Florida	4,839.20		3,000.00		7,839.20	3,000.00		4,839.20
Manatee River, Florida			6,000.00		6,000.00	6,000.00		6,000.00
Ocklawaha River, Florida			10,000.00		10,000.00	2,500.00		7,500.00
St. Johns River, Florida	14,930.05		170,000.00		184,930.05	50,000.00		134,930.05
Sarasota Bay, Florida			5,000.00		5,000.00	1,500.00		3,500.00
Suwanee River, Florida			3,000.00		3,000.00	3,000.00		
Volusia Bar, Florida			500.00		500.00	500.00		
Withlacoochee River, Florida			5,400.00		5,400.00	1,400.00		4,000.00
Alabama River, Alabama	3,000.00		20,000.00	145.00	23,145.00	8,050.57		15,094.43
Black Warrior River, Alabama	4,646.40		150,000.00		154,646.40	59,646.40		95,000.00
Cahawba River, Alabama	6,982.00				6,982.00	3,000.00		3,982.00
Tallapoosa River, Alabama			4,000.00	52.15	4,052.15	1,000.00		3,052.15
Warrior and Tombigbee rivers, Alabama and Mississippi			125,000.00		125,000.00	55,000.00		70,000.00
Big Black River, Mississippi		5,000.00			5,000.00	5,000.00		

Big Sunflower River, Mississippi		5,000.00		5,000.00	5,000.00	
Bluff Creek, Mississippi		1,000.00		1,000.00		1,000.00
Chickasahay River, Mississippi		5,000.00		5,000.00	1,500.00	3,500.00
Leaf River, Mississippi		5,000.00		5,000.00	1,500.00	3,500.00
Noxubee River, Mississippi		3,000.00		3,000.00		3,000.00
Pascagoula River, Mississippi	10,000.00	20,000.00		30,000.00	25,025.00	4,975.00
Pearl River, Mississippi	3,981.00	28,000.00		31,981.00	10,500.00	21,481.00
Steele Bayou, Mississippi		2,500.00		2,500.00	2,500.00	
Tallahatchie River, Mississippi		5,000.00		5,000.00	5,000.00	
Tchula Lake, Mississippi		3,000.00		3,000.00	500.00	2,500.00
Yazoo River, Louisiana	2,000.00	25,000.00		27,000.00	15,000.00	12,000.00
Amite River, Louisiana		3,800.00		3,800.00	3,800.00	
Bayou Bartholomew, Louisiana and Arkansas		5,000.00		5,000.00	3,500.00	1,500.00
Bayou Black, Louisiana	319.31			319.31		319.31
Bayou Boeuf, Louisiana		5,000.00		5,000.00	1,000.00	4,000.00
Bayou Courtableau, Louisiana		2,200.00		2,200.00	2,200.00	
Bayou D'Arbonne, Louisiana		2,000.00		2,000.00	2,000.00	
Bayou La Fourche, Louisiana	35,354.05	50,000.00		85,354.05	15,354.05	70,000.00
Bayou Plaquemine, Louisiana	43,830.00	100,000.00		143,830.00	33,830.00	110,000.00
Bayous Rondeway and Vidal, Louisiana		1,000.00		1,000.00	500.00	500.00
Bayou Teche, Louisiana	462.08	5,000.00		5,462.08	462.08	5,000.00
Connecting Bayou Teche with Grand Lake at Charenton, Louisiana	22,100.05			22,100.05		22,100.05
Improving—						
Bayou Terrebonne, Louisiana	2,992.00			2,992.00		2,992.00
Bogue Chitto, Louisiana		5,000.00		5,000.00		5,000.00
Survey of Red River, Louisiana		28,000.00		28,000.00	6,500.00	21,500.00
Improving—						
Red River, Louisiana and Arkansas	11,000.00	100,000.00		111,000.00	33,500.00	77,500.00
Tchefuncte River, Louisiana		1,000.00		1,000.00		1,000.00
Tensas River, Louisiana		5,000.00		5,000.00	500.00	4,500.00
Tickfaw River, Louisiana		1,000.00		1,000.00	1,000.00	
Buffalo Bayou, Texas		25,000.00		25,000.00	16,000.00	9,000.00
Cedar Bayou, Texas		18,150.00		18,150.00	150.00	18,000.00
Cyprus Bayou, Texas and Louisiana		10,000.00	35.02	10,035.92	10,035.92	
Mouth of Brazos River, Texas	16,651.57			16,651.57		16,651.57
Neches River, Texas	4,157.84			4,157.84		4,157.84
Passo Cavallo, Texas	35,368.78			35,368.78		35,368.78
Trinity River, Texas		10,000.00		10,000.00	8,000.00	2,000.00
Arkansas River, Arkansas	58,227.60	180,000.00		238,227.60	98,113.30	140,114.30
Removing obstructions in the Arkansas River, Arkansas and Kansas	971.00	20,000.00		20,971.00	10,973.17	9,997.83
Improving—						
Black River, Arkansas and Missouri		5,000.00		5,000.00	3,500.00	1,500.00
Fourche Le Fever River, Arkansas		7,500.00		7,500.00	5,500.00	2,000.00
Ouachita River, Arkansas	1,500.00			1,500.00	1,500.00	
Ouachita River, Arkansas and Louisiana	7,000.00	15,000.00		22,000.00	11,001.00	10,999.00
Petit Jean River, Arkansas	2,194.00		22	2,194.22	2,194.22	
Red River above Fulton, Arkansas		2,000.00		2,000.00	2,000.00	
Saint Francis River, Arkansas		4,000.00		4,000.00	4,000.00	
Carried forward	13,675,772.41	60,084,185.30	1,618,416.16	75,378,373.87	44,928,462.46	961,564.38
						29,488,347.03

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

812

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$13,675,772.41	\$60,084,185.30	\$1,618,416.16	\$75,378,373.87	\$44,928,462.46	\$961,564.38	\$29,488,347.03
Improving—								
Saint Francis River, Arkansas, certified claims.....			34		34	34		11,561.64
White River, Arkansas.....		968.69	30,000.00		30,968.69	19,407.05		4,700.00
Big Hatchie River, Tennessee.....			5,000.00		5,000.00	300.00		1,500.00
Caney Fork River, Tennessee.....			2,500.00		2,500.00	1,000.00		2,500.00
Clinch River, Tennessee.....			4,000.00		4,000.00	1,500.00		
Cumberland River above mouth of the Jellico, Kentucky.....		5,000.00			5,000.00	4,000.00		1,000.00
Cumberland River above Nashville, Tenn.....		222,000.00	250,000.00	9.56	472,009.56	55,005.47		417,004.09
Cumberland River below Nashville, Tenn.....		1,980.00	40,000.00	29.00	42,009.00	7,490.92		34,518.08
French Broad River, Tennessee.....			10,000.00		10,000.00	3,000.00		7,000.00
Forked Deer River, Tennessee.....			2,500.00		2,500.00	300.00		2,200.00
Hiwassee River, Tennessee.....			1,500.00		1,500.00			1,500.00
Tennessee River above Chattanooga, Tenn.....		2,000.00	30,000.00		32,000.00	16,000.00		16,000.00
Tennessee River below Chattanooga, Tenn., Ala., and Ky.....		15,000.00	475,000.00	15.00	490,015.00	153,011.09		337,003.91
Kentucky River, Kentucky.....			180,000.00		180,000.00	81,870.86		98,129.14
Licking River, Kentucky.....			3,000.00		3,000.00	3,000.00		
Rough River, Kentucky.....			25,000.00		25,000.00	5,000.00		20,000.00
Tradewater River, Kentucky.....		1,985.00			1,985.00	1,500.00		485.00
Muskingum River, Ohio.....		36,608.00		169.08	36,777.08	4,092.00		82,685.08
Ohio River, Ohio.....		130,851.84	300,000.00	578.60	431,430.44	152,337.08		279,093.36
Survey of the Ohio River below Pittsburg, Pa.....		9,565.92			9,565.92			9,565.92
Improving—								
Ohio River below Pittsburg, Pa.....			250,000.00		250,000.00	2,500.00		247,500.00
Falls of the Ohio River at Louisville, Ky.....		154,399.00	85,000.00		239,399.00	43,390.00		196,009.00
Operating snag boats on the Ohio River.....			12,500.00		12,500.00	12,500.00		
Improving—								
Sandusky River, Ohio.....			1,500.00		1,500.00			1,500.00
Calumet River, Illinois.....		37,181.80			37,181.80	37,181.80		
Calumet River, Illinois and Indiana.....			50,000.00	47.64	50,047.64	13,022.50		37,025.14
Galena River, Illinois.....			100,000.00		100,000.00			100,000.00
Illinois River, Illinois.....		3,447.15	200,000.00	71.45	203,518.60	49,233.75		154,284.85
Examination of Illinois and Michigan and Hennepin canals.....		97.44			97.44	97.44		
Illinois and Mississippi Canal.....			500,000.00		500,000.00	12,000.00		488,000.00
Improving—								
Kaskaskia River, Illinois.....			6,000.00		6,000.00			6,000.00
Wabash River, Indiana and Illinois.....		5,931.00	65,500.00		71,431.00	33,431.00		38,000.00

White River, Indiana	4,988.00			4,988.00	1,500.00	3,488.00
Mississippi River Commission		7,575.00		7,575.00	7,575.00	
Do	1888*	4,272.19		4,272.19		4,272.19
Examination and surveys at South Pass, Mississippi River		10,000.00		10,000.00	10,000.00	
Improving Mississippi River		257,703.96	4,200,000.00	28,140.55	4,485,844.51	1,889,585.32
Removing obstructions from the Mississippi River		45,000.00	49,089.17	5,910.83	100,000.00	100,000.00
Reservoirs at headwaters of the Mississippi River		8,000.00	80,000.00		88,000.00	19,000.00
Improving Mississippi River—						
Above the Falls of St. Anthony, Minnesota		18,000.00		18,000.00	12,000.00	6,000.00
From Minneapolis to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin		56,030.00	500,000.00	7.64	556,037.64	226,033.00
From St. Paul to Des Moines Rapids, Minnesota, Iowa, Missouri, Illinois, and Wisconsin		2,319.61		138.96	2,458.57	1,058.52
From Des Moines Rapids to mouth of Illinois River, Illinois and Missouri		18,694.00	165,000.00	125.68	183,819.68	88,758.50
Improving Des Moines Rapids, Mississippi River, Iowa and Illinois			22,000.00		22,000.00	13,500.00
Improving Mississippi River between the mouths of the Ohio and Illinois Rivers, Illinois and Missouri		88,168.00	400,000.00		488,168.00	133,068.00
Gauging the waters of the Lower Mississippi and its tributaries		3,666.29	2,333.71		6,000.00	6,000.00
Operating snag and dredge boats on the Upper Mississippi River			25,000.00		25,000.00	25,000.00
Improving—						
Black River, Missouri			7,000.00		7,000.00	4,500.00
Gasconade River, Missouri			4,000.00		4,000.00	1,000.00
Little River, Missouri and Arkansas		1,796.07		1,796.07	1,722.35	73.72
Little River, Missouri			3,000.00		3,000.00	500.00
Survey of Missouri River above Missouri River Falls, Fort Benton, Mont		15,000.00			15,000.00	15,000.00
Improving Missouri River from mouth to Sioux City, Iowa			800,000.00	67.50	800,067.50	194,029.62
Improving Missouri River		87,789.46	300,000.00	393.80	388,183.26	178,952.55
Removing obstructions in the Missouri River, from St. Joseph, Mo., to mouth		59,500.00			59,500.00	38,160.00
Improving—						
Osage River, Missouri and Kansas		1,989.00	55,000.00		56,989.00	3,989.00
St. Francis River, Missouri			10,500.00		10,500.00	5,514.37
Harbor at St. Louis, Mo			182,000.00		182,000.00	120,000.00
Black River, Michigan			35,000.00		35,000.00	25,500.00
Clinton River, Michigan			10,000.00		10,000.00	10,000.00
Hay Lake Channel, Sault St. Marie River, Michigan		299,560.00	700,000.00		999,560.00	299,560.00
Menomonee River, Michigan and Wisconsin			54,000.00		54,000.00	17,000.00
Rouge River, Michigan			10,000.00		10,000.00	10,000.00
Saginaw River, Michigan			75,000.00		75,000.00	40,000.00
St. Clair Flats Canal, Michigan		1,000.00	80,000.00		81,000.00	31,000.00
St. Joseph River, Michigan			1,000.00		1,000.00	
Carried forward		15,253,264.83	70,518,683.52	1,654,121.45	87,431,069.80	49,170,149.99
						965,836.57
						37,295,083.24

\* And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
MILITARY ESTABLISHMENT—continued.								
Brought forward.....		\$15,258,264.83	\$70,518,683.52	\$1,654,121.45	\$87,431,069.80	\$49,170,149.99	\$905,836.57	37,295,083.24
Improving—								
St. Marys River, Michigan.....		828,529.00	1,500,000.00		2,328,529.00	302,020.00		2,026,509.00
St. Marys River and St. Marys Falls Canal, Michigan.....		182.31			182.31			182.31
Thunder Bay River, Michigan.....			10,000.00		10,000.00	10,000.00		
Examination of Portage Lake and Lake Superior Ship canals.....		5,128.70			5,128.70			3,049.83
Purchase of Portage Lake and Lake Superior canals.....			350,000.00		350,000.00	2,078.87		350,000.00
Preservation of Portage Lake and Lake Superior canals.....			10,000.00		10,000.00			10,000.00
Improving—								
Chippewa River, Wisconsin.....		600.00	10,000.00		10,600.00	3,600.00		7,000.00
Fox River, Wisconsin.....		6,000.00	100,000.00	191.84	106,191.84	38,218.00		67,973.84
Fox and Wisconsin rivers, Wisconsin.....		2,000.00			2,000.00	2,000.00		
St. Croix River, Wisconsin and Minnesota.....			8,000.00		8,000.00	6,500.00		1,500.00
Minnesota River, Minnesota.....		9,967.00			9,967.00			9,967.00
Yellowstone River, Montana and Dakota.....		11,800.00			11,800.00	80.00		11,720.00
Red River of the North, Minnesota and Dakota.....			25,000.00		25,000.00	11,000.00		14,000.00
Napa River, California.....		3,000.00	10,000.00		13,000.00	11,000.00		2,000.00
Petaluma Creek, California.....		2,000.00	4,000.00		6,000.00	6,000.00		
Redwood Creek, California.....			8,000.00		8,000.00	2,000.00		6,000.00
Sacramento and Feather rivers, California.....		51,998.10	30,000.00		81,998.10	81,998.10		
San Joaquin River, California.....		100.98	75,000.00		75,100.98	41,250.00		33,850.98
Gauging the waters of the Columbia River, Oregon.....		1,000.00			1,000.00	200.00		800.00
Examination and survey of the Columbia River, Oregon.....		2,934.39		235.10	3,169.49			3,169.49
Improving—								
Columbia River at Cascades, Oregon.....			435,000.00		435,000.00	270,000.00		165,000.00
Mouth of the Columbia River, Oregon and Washington.....		10,000.00	475,000.00		485,000.00	240,000.00		245,000.00
Upper Columbia and Snake rivers, Oregon and Washington.....			20,000.00		20,000.00	10,000.00		10,000.00
Columbia and Lower Willamette rivers below Portland, Oregon.....		5,902.04	100,000.00		105,902.04	55,902.04		50,000.00
Coquille River, Oregon.....			20,000.00		20,000.00	20,000.00		10,000.00
Siuslaw River, Oregon.....			50,000.00		50,000.00	1,500.00		48,500.00
Umpqua River, Oregon.....			9,000.00		9,000.00	3,000.00		6,000.00
Willamette River above Portland, Oregon.....		79.11	11,000.00		11,079.11	8,079.11		3,000.00
Youngs and Klaskanine rivers, Oregon.....			1,600.00		1,600.00			
Chehalis River, Washington.....			3,000.00		3,000.00	3,000.00		



Columbia River from Rock Island Rapids to Priest Rapids, Washington.....		70,000.00		70,000.00	50,000.00		20,000.00
Cowlitz River, Washington.....		8,000.00		8,000.00	5,000.00		3,000.00
Skagit, Steilacquamish, Nooksack, Snokomish, and Snoqualmie rivers, Washington.....	2,990.18	12,000.00		14,990.18	12,990.18		2,000.00
Survey to connect lakes Union, Washington, and Samamish with Puget Sound.....		10,000.00		10,000.00	10,000.00		
<b>Total military establishment.....</b>	<b>16,202,476.64</b>	<b>73,893,283.52</b>	<b>1,654,548.39</b>	<b>91,750,308.55</b>	<b>50,379,166.29</b>	<b>965,836.57</b>	<b>40,405,305.69</b>
<b>NAVAL ESTABLISHMENT.</b>							
Pay of the Navy, certified claims.....	95,999.98	178,434.03		274,434.01	177,186.70		97,247.31
Pay of the Navy, deposit fund.....		111,077.32		111,077.32	34,702.56		76,374.76
Pay of the Navy.....	187.12		3,579.12	3,766.24		3,266.24	500.00
Do.....	1887 64.04		73.98	138.02	51.01	87.01	
Do.....	1888 66.95	60,924.04	5,919.79	66,910.78	65,076.72		1,834.06
Do.....	1889 129,365.99	267,538.55	21,127.78	418,032.32	404,224.11		13,808.21
Do.....	1890 1,112,509.28	34,709.66	450,234.62	1,597,453.56	1,226,277.50		371,176.06
Do.....	1891	7,250,000.00	392,387.41	7,642,387.41	6,567,597.41		1,074,790.00
Pay miscellaneous, certified claims.....		1,643.89		1,643.89	1,633.22		10.67
Pay miscellaneous.....	1887 835.55		176.87	1,012.42		1,012.42	
Do.....	1888 929.34	816.89	217.11	1,968.34	1,111.15		852.19
Do.....	1889 1,152.11	49,615.41	1,264.80	52,032.32	51,558.85		473.47
Do.....	1890 5,000.13	26,616.68	9,113.95	40,730.76	35,228.43		5,502.33
Do.....	1891	240,000.00	148.64	240,148.64	233,499.02		6,649.62
Contingent, Navy, certified claims.....		2.00		2.00	2.00		
Contingent, Navy.....	1889 52.93	51,142.72		51,195.65	51,142.72	52.93	
Do.....	1890 3,129.72			3,129.72	1,915.05		1,214.67
Do.....	1891	7,000.00	278.66	7,278.66	3,735.55		3,543.11
Pay civilian members, Naval Advisory Board, certified claims.....		39.60		39.60	39.60		
Marine Corps:							
Pay.....	198,452.90			198,452.90	1,010.03	197,442.87	
Pay, certified claims.....	23.20	1,909.26		1,932.46	1,925.65		6.81
Pay.....	1887 17,156.25			17,156.25	71.01	17,085.24	
Do.....	1888 8,925.33			8,925.33	188.62	8,736.71	
Do.....	1889 33,045.42		640.18	33,685.60	21,318.50		12,367.10
Do.....	1890 89,390.37	29,849.33	119,239.70	76,371.69			42,868.01
Do.....	1891	687,471.79	24,277.32	711,749.11	615,545.51		96,203.60
Provisions, certified claims.....		331.77		331.77	331.77		
Provisions.....	1889 126.68			126.68	109.52	17.16	
Do.....	1890	754.39	764.50	1,518.89	1,321.92		196.97
Do.....	1891	69,137.72		69,137.72	64,713.89		4,423.83
Clothing.....	1889 3,381.67			3,381.67		3,381.67	
Do.....	1890 190.65	9,927.00	4,533.50	14,651.15	9,927.00		4,724.15
Do.....	1891	75,000.00	1,857.61	76,857.61	76,273.75		583.86
Fuel.....	1889 .06	2,778.60	223.35	3,002.01	2,778.60	223.41	
Do.....	1890 24.15	3,330.12	3,525.88	6,880.15	4,219.37		2,660.78
Do.....	1891	20,000.00	41.65	20,041.65	20,000.00		41.65
<b>Carried forward.....</b>	<b>1,700,000.82</b>	<b>9,150,201.44</b>	<b>950,236.05</b>	<b>11,800,447.31</b>	<b>9,751,088.43</b>	<b>231,305.66</b>	<b>1,818,053.22</b>

REGISTER.

815

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
NAVAL ESTABLISHMENT—continued.								
Brought forward.....		\$1,700,009.82	\$9,150,201.44	\$950,236.05	\$11,800,447.31	\$9,751,933.43	\$231,305.66	\$1,818,053.22
Marine Corps—Continued.								
Military stores.....	1889	282.28			282.28		282.28	
Do.....	1890	15.84		594.04	609.88			609.88
Do.....	1891		12,000.00		12,000.00	12,000.00		
Transportation and recruiting, certified claims		5.00	14.40		19.40	14.40		5.00
Transportation and recruiting.....	1888	17.00	23.00		40.00		17.00	23.00
Do.....	1889	377.71			377.71	5.80	371.91	
Do.....	1890	23.26	873.22	121.81	1,018.29	704.03		314.26
Do.....	1891		12,000.00	45.98	12,045.98	10,586.06		1,459.92
Repairs of barracks, certified claims.			30.90		30.90	30.90		
Repairs of barracks.....	1889	166.31			166.31		166.31	
Do.....	1890	12.31		29.04	41.35	12.31		29.04
Do.....	1891		18,850.00	.88	18,850.88	18,850.00		.88
Marine barracks, Norfolk, Va.		15,000.00			15,000.00	15,000.00		
Marine barracks, Sitka, Alaska.			6,000.00		6,000.00	1,000.00		5,000.00
Marine Corps:								
Forage.....	1889	42.37	99.38	44.14	185.89	99.38	86.51	
Do.....	1890		317.80	732.17	1,349.97	383.57		666.40
Do.....	1891		3,500.00	65.77	3,565.77	3,530.00		65.77
Hire of quarters.....	1889	307.80			307.80		307.80	
Do.....	1890	60.00		203.60	263.60			203.60
Do.....	1891		6,624.00	.80	6,624.80	6,624.00		.80
Contingent, certified claims.		12.93	62.40		75.33	62.40		12.93
Contingent.....	1888		164.04		164.04	155.92		8.12
Do.....	1889		3,115.05	386.60	3,501.65	3,292.55		209.10
Do.....	1889	82.21			82.21	61.91	20.30	
Do.....	1890	139.81	3,187.79	546.87	3,874.47	3,407.67		466.80
Do.....	1891		27,500.00	106.20	27,606.20	27,579.77		26.43
Naval Academy:								
Pay.....	1889	1,180.49			1,180.49		1,180.49	
Do.....	1890	855.60		121.45	977.05	160.71		816.34
Do.....	1891		104,217.45		104,217.45	104,217.45		
Special course.....	1889	1,445.36		2.43	1,447.79	33.80	1,413.99	
Do.....	1890	2,800.59		61.00	2,861.59	2,800.00		61.59
Do.....	1891		5,000.00		5,000.00	1,700.62		3,299.38
Repairs.....	1889	6.08			6.08		6.08	
Do.....	1890	2,248.83		687.49	2,936.32	2,932.89		3.43
Do.....	1891		21,000.00		21,000.00	16,795.98		4,204.02
Heating and lighting.....	1889	20.27			20.27		20.27	

Do.	1890	1,255.39	14.80	1,270.19	1,228.46	41.73
Do.	1891		257.10	17,257.10	15,038.28	2,218.82
Furniture for cadets' quarters.	1890	.08		.08		.08
Do.	1891		6,500.00	6,500.00	4,859.00	1,641.00
Furnishing gymnasium.	1891		5,000.00	5,000.00		5,000.00
Buildings and grounds.	1892		62,500.00	62,500.00	2,200.00	60,300.00
Library.	1889	42.25	33.80	76.05	2.43	73.62
Stores.	1889	11.14		11.14		11.14
Materials.	1889	10.52		10.52		10.52
Miscellaneous.	1889	13.46	49.89	63.35	50.00	13.35
Board of Visitors.	1889	26.84		26.84		26.84
Contingent, certified claims.		18		18		18
Contingent.	1890	4,397.59		4,397.59	3,916.10	481.49
Do.	1891		41,800.00	41,800.00	35,641.41	6,158.59
Purchase of land adjacent to Naval Academy.		90,000.00		90,000.00	84,195.59	5,804.41
Navigation and navigation supplies.	1887		74.50	74.50		
Do.	1889	94.45	7,818.67	7,813.12	7,835.44	77.68
Do.	1890	30,659.46		31,040.56	31,040.56	
Bureau of Navigation:						
Civil establishment.	1889	68.76		68.76		68.76
Do.	1890	242.51	44.81	287.32		287.32
Do.	1891		30,000.00	37,773.07	33,453.42	4,319.65
Contingent, certified claims.		.80		.80		.80
Contingent.	1889	643.53	444.77	1,088.30	1,009.13	79.17
Do.	1890	1,155.10	83.26	1,270.36	1,200.94	69.42
Do.	1891		15,000.00	15,000.00	3,032.42	11,967.58
Ocean surveys.		36.77	577.28	614.05	598.32	15.73
Ocean and lake surveys.		104.41	10,000.00	10,000.00	6,235.17	3,764.83
Publication of surveys of the Mexican coast.		325.35	9.60	334.95	325.35	104.41
Publication of surveys, Bureau of Navigation.		373.09		373.09		373.09
Observation of the transit of Venus.		474.94	198.38	673.32	429.50	243.82
Observations, eclipse of the sun, December 22, 1889.		212,899.60	2.35	212,901.95	107,929.23	104,972.72
New Naval Observatory.				6,000.00	4,115.36	1,884.64
Gunnery exercises, Bureau of Navigation.	1891		30,000.00	31,058.67	17,519.53	13,538.82
Outfits for naval apprentices, Bureau of Navigation.	1889	487.51		487.51		487.51
Naval training station, Coaster Harbor Island, R. I.	1890	4,273.74	14,000.00	4,273.74	4,007.13	266.61
Do.	1891			14,000.00	9,829.67	4,170.33
Naval training station, Bureau of Navigation.	1889	3,745.26	10,000.00	3,745.26		3,745.26
Naval War College.	1891		2,250.00	2,250.00	97.85	9,902.15
Naval War College and Torpedo School.				2,250.00	2,250.00	
Purchase of farmer's house, Coaster Harbor Island, R. I.	1889	7,233.06	543.41	7,233.06	1,149.52	6,083.54
Ordnance and ordnance stores.	1890	10,917.99	109.27	11,461.40	4,369.06	7,092.34
Do.	1891			144,109.27	117,294.15	26,815.12
Bureau of Ordnance:						
Repairs.	1889	2,262.44		2,262.44	2,262.44	
Do.	1890	6,055.23	746.70	6,801.93	4,536.17	2,265.76
Carried forward		2,102,923.32	9,777,829.35	965,241.27	12,845,993.94	10,488,564.56

\*And prior years.

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

818

REPORT ON THE FINANCES.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
NAVAL ESTABLISHMENT—continued.								
Brought forward.....		\$2, 102, 923.32	\$9, 777, 829.35	\$965, 241.27	\$12, 845, 993.94	\$10, 488, 564.56	\$248, 205.40	\$2, 109, 223.98
Bureau of Ordnance—Continued.								
Repairs.....	1891		15, 000.00		15, 000.00	11, 893.06		3, 106.94
Civil establishment.....	1889	667.63			667.63		667.63	
Do.....	1890	3, 526.34		137.10	3, 663.44			3, 663.44
Do.....	1891		26, 624.00		26, 624.00	25, 370.10		1, 253.90
Contingent certified claim.....		1.14			1.14			1.14
Contingent.....	1887	19.22			19.22		19.22	
Do.....	1888	1, 817.24	371.09		2, 288.33	301.64	1, 986.69	
Do.....	1889	23.00	1, 549.79	12	1, 572.91	713.41		859.50
Do.....	1890	2, 192.27	762.74	40.50	2, 995.51	2, 712.94		282.57
Do.....	1891		8, 000.00		8, 000.00	5, 994.33		2, 005.67
Torpedo Corps.....	1889	1, 466.89			1, 466.89		1, 466.89	
Torpedo Corps and War College.....	1890	21, 193.85		834.32	22, 028.17	14, 300.41		7, 727.76
Building, Naval Torpedo and War College.....		100, 000.00			100, 000.00			100, 000.00
Bureau of Ordnance:								
Torpedo Station.....	1891		60, 000.00		60, 000.00	42, 447.24		17, 552.76
Torpedoes.....		40, 743.85			40, 743.85	7, 642.95		33, 100.90
Naval proving ground.....		30, 963.08	25, 000.00		55, 963.08	42, 057.30		13, 905.78
Ordnance materials (proceeds of sales).....		10, 630.63	65, 935.93		76, 566.56	35, 837.14		40, 729.42
Sale of small arms.....		139.06	164.05		303.11	135.27		167.84
Breech-loading rifle cannon.....		8, 037.67			8, 037.67	6, 022.63		1, 415.04
Wire-wound gun.....		3, 400.00			3, 400.00	587.78		2, 812.22
Testing American armor.....		21, 002.09			21, 002.09	14, 932.90		6, 069.19
Testing Clark's defective turrets.....		525.00			525.00	520.00	5.00	
Ammunition for the <i>Vesuvius</i> .....		12, 000.00			12, 000.00			12, 000.00
Modern guns and ammunition.....		91, 094.39			91, 094.39	27, 086.12		64, 008.27
Purchase of armor plates.....			50, 000.00		50, 000.00	27, 632.11		22, 367.89
Submarine guns.....			30, 000.00		30, 000.00	16, 875.00		13, 125.00
Testing torpedoes.....			20, 000.00		20, 000.00	2, 329.38		17, 670.62
New naval magazine.....			75, 000.00		75, 000.00	34.00		74, 966.00
Steel cruisers, construction and repair.....		898.33			898.33			898.33
Steel cruisers, navigation.....		801.52			801.52	801.52		
Steel cruisers, ordnance.....		11, 829.07			11, 829.07	3, 529.10		8, 299.97
Steel cruisers, ordnance; powder for the <i>Boston</i> .....		63.38			63.38		63.38	
Vessels and monitors (act August 3, 1886).....		161, 593.63		138.21	161, 731.84	44, 961.56		116, 770.28
Increase of the Navy:								
Monitors and vessels authorized March 3, 1885, and August 3, 1886.....		539, 353.24		.35	539, 353.59	319, 936.16		219, 417.43

Gunboats and cruisers authorized by act of March 3, 1887.....				307.26	307.26	307.26		
Vessels for coast and harbor defense.....		533,098.93			533,098.93	485,713.76		47,385.17
Armament.....		328,358.67		700.47	329,059.14	200,061.17		128,997.97
Armor and gun steel.....		3,870,388.72			3,870,388.72	392,106.64		3,478,282.08
Armor and armament.....		3,989,222.15	2,500,000.00	1,021.29	6,490,243.44	1,279,756.58		5,210,486.86
Construction and machinery.....		3,594,469.62	6,475,000.00	266.11	10,069,735.73	7,628,732.87		2,441,003.06
Steel practice vessel.....		260,000.00			260,000.00	62,960.72		197,039.28
Gun plant, navy-yard, Washington, D. C.....		475,879.36	145,000.00		620,879.36	136,900.85		483,978.51
Rapid twist guns and reinforce cartridges.....		50,000.00			50,000.00			50,000.00
Nickel.....			1,000,000.00		1,000,000.00	54,914.43		945,085.57
Traveling cranes.....			100,000.00		100,000.00	428.42		99,571.58
Equipment of vessels.....	1889	17.64	110,066.87	175.00	110,259.51	103,636.87		6,623.14
Do.....	1890	320,079.36	100,000.00	12,830.56	432,909.92	357,726.05		75,183.87
Do.....	1891		910,000.00	10,044.82	920,044.82	686,107.09		233,937.73
Bureau of Equipment and Recruiting:								
Transportation and recruiting, certified claims.....			123.81		123.81	123.81		
Transportation and recruiting.....	1888		5.00				5.00	
Do.....	1889	304.69	920.74		1,225.43	985.74	239.69	
Do.....	1890	505.34	1,652.83	1,283.42	3,441.59	2,627.53		814.06
Civil establishment.....	1889	227.03			227.03		227.03	
Do.....	1890	.13		.10	.23			.23
Civil establishment, Bureau of Equipment.....	1891		19,025.00		19,025.00	19,024.91		.09
Bureau of Equipment and Recruiting:								
Contingent certified claims.....		8.86	1,086.25		1,095.11	1,085.91		9.20
Contingent.....	1888		951.14		951.14	826.07	125.07	
Do.....	1889	146.76	1,130.94		1,277.70	1,110.28		167.42
Do.....	1890	5,405.33			5,405.33	3,369.03		2,036.30
Contingent, Bureau of Equipment.....	1891		10,000.00		10,000.00	6,521.14		3,478.86
Electric welding machine, Bureau of Equipment.....			12,000.00		12,000.00			12,000.00
Maintenance of yards and docks, certified claims.....		107.72			107.72			107.72
Maintenance of yards and docks.....	1889	754.53			754.53		754.53	
Do.....	1890	21,886.14		379.02	22,265.16	17,682.68		4,402.48
Do.....	1891		230,000.00	1,103.79	231,103.79	202,965.11		28,118.68
Bureau of Yards and Docks:								
Civil establishment.....	1889	1,550.64			1,550.64		1,550.64	
Do.....	1890	217.81		163.54	381.35	91.00		290.35
Do.....	1891		53,986.04		53,986.04	52,876.12		1,109.92
Contingent.....	1889	7.39			7.39		7.39	
Do.....	1890	10,550.74		.38	10,551.12	130.91		10,420.21
Do.....	1891		20,000.00		20,000.00	17,394.38		2,605.62
Repairs and preservation at navy-yards.....	1889	7,672.19			7,672.19		7,672.19	
Do.....	1890	21,652.53		1,555.42	23,207.95	17,910.66		5,297.29
Do.....	1891		250,000.00	150.00	250,150.00	235,829.58		14,320.42
Naval station and coaling depot:								
Port Royal, S. C.....		.50			.50		.50	
Isthmus of Panama.....		200,000.00			200,000.00			200,000.00
Naval station:								
Key West, Fla.....		1,259.90	1,000.00		2,259.90	1,524.90		735.00
Pago Pago, Samoa.....		68,449.73			68,449.73	5,577.60		62,872.13
Carried forward.....		16,929,228.25	22,098,185.57	996,373.05	40,023,786.87	23,121,027.98	202,996.25	16,639,762.64

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations. July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available dur- ing the fiscal year ending June 30, 1891.	Payments dur- ing the fiscal year ending June 30, 1891.	Amounts car- ried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
NAVAL ESTABLISHMENT—continued.								
Brought forward.....		\$16,929,228.25	\$22,098,185.57	\$996,373.05	\$40,023,786.87	\$23,121,027.98	\$262,996.25	\$16,639,762.64
Naval station—Continued.								
New London, Conn.....			6,500.00	248.50	6,748.50	6,748.50		
Navy-yard:								
Portsmouth, N. H.....			62,430.00		62,430.00	41,379.57		21,050.43
Boston, Mass.....		2,915.08	50,000.00		52,915.08	4,245.21		48,669.87
Boston, Mass., dry dock.....		17,560.31			17,560.31		17,560.31	
Brooklyn, N. Y.....	1887	235.39		.84	236.23	235.39	.84	
Do.....		5,258.90	170,000.00	22.00	175,280.90	120,025.17		55,255.73
League Island, Pa.....		136,315.80	145,000.00	32.04	281,347.84	92,236.19		189,111.65
League Island, Pa., timber dry dock.....		211,836.43			211,836.43	210,668.86		1,167.57
Washington, D. C.....		16.15	15,000.00	.17	15,016.32	5,028.85		9,987.47
Norfolk, Va.....		14,395.36	40,000.00		54,395.36	20,566.41		33,828.95
Mare Island, Cal.....	1886	17,772.75			17,772.75		17,772.75	
Do.....	1887	3,691.79			3,691.79	3,691.79		
Do.....		51,617.41	80,000.00	215.02	131,832.43	64,280.69		67,551.74
Electric lighting of navy-yards.....		43,392.25			43,392.25	533.10		42,859.15
Adjustable stern dock.....		3,000.00			3,000.00			3,000.00
Timber dry docks.....		242.64		.48	243.12	242.64	.48	
Commissions on new navy-yards and dry docks.....		4,479.23			4,479.23	1,138.32		3,340.91
Commissions on dry docks.....			15,000.00	202.85	15,202.85	14,718.58		484.27
Construction of dock, Port Royal, S. C.....			200,000.00		200,000.00	6,166.03		193,833.97
Naval Asylum, Philadelphia, Pa.....	1889	4,353.90			4,353.90		4,353.90	
Naval Home, Philadelphia, Pa.....	1890	11,076.09		28.71	11,104.80	10,406.36		698.44
Do.....	1891		73,915.00		73,915.00	58,277.77		15,637.23
Launching ways and ships, New York and Norfolk navy-yards.....			26,000.00		26,000.00	12,278.19		13,721.81
Medical Department, certified claims.....			40.10		40.10	40.10		
Medical Department.....	1889	5.89	800.49		806.38	806.38		
Do.....	1890	3,922.60		4,713.27	8,635.87	6,283.47		2,352.40
Do.....	1891		60,000.00	265.50	60,265.50	52,546.83		7,718.67
Bureau of Medicine and Surgery—								
Repairs.....	1889	498.11			498.11		498.11	
Do.....	1890	741.85		153.00	894.85	331.96		562.89
Do.....	1891		20,000.00		20,000.00	17,134.94		2,865.06
Contingent, certified claims.....		15.45			15.45			15.45
Contingent.....	1888		94.31		94.31	90.57	3.74	
Do.....	1889		1,084.21	343.99	1,428.20	1,402.10	26.10	
Do.....	1890	4,629.86		835.87	5,465.73	5,199.62		266.11
Do.....	1891		25,000.00	6.29	25,006.29	20,773.01		4,233.28

Naval hospital fund	1888	216,854.89	116,583.90	333,438.79	87,483.30	245,955.49
Naval hospital, Widows Island, Me	1888	869.46		1,165.41	789.90	375.51
Sick quarters, navy-yard, Portsmouth, N. H.	1888	35,000.00	8,000.00	43,000.00	39,263.84	3,736.16
Laundry at naval hospital, New York	1888		5,600.00	5,600.00	5,021.00	579.00
Provisions, Navy, certified claims	1888	1,111.19	479.60	1,610.40	489.35	1,121.05
Provisions, Navy	1888		16.20	16.20	16.20	
Do	1889	27.50	16,375.44	16,567.44	16,409.94	157.50
Provisions, Navy	1890	129,426.61	18,040.07	7,520.20	154,986.88	1,591.82
Do	1891		1,066,000.00	5,801.42	1,071,801.42	141,137.46
Bureau of Provisions and Clothing—						
Civil establishment	1889	2,611.45		2,611.45		2,611.45
Do	1890	436.05		538.44	4.50	533.94
Do	1891		67,532.03	67,532.03	67,457.50	74.53
Contingent certified claims	1887	32.02		32.02		32.02
Contingent	1888			20.00	20.00	
Do	1888		871.76	871.76	751.82	119.94
Do	1889	165.73		191.28	156.00	35.28
Do	1889	1,695.89		1,717.23	394.47	1,322.76
Do	1890	11,419.97		1,182.53	7,897.25	4,705.25
Do	1891		40,000.00	40,313.69	37,479.34	2,834.35
Clothing and small stores fund	1889	100,893.49	430,877.74	531,771.23	261,247.28	270,523.95
Construction and repair, act June 14, 1878	1885	56,644.10	3,250.84	56,644.10	3,250.84	56,644.10
Construction and repair	1886	12.56		12.56		12.56
Do	1889	8,548.96		8,615.01	1,822.90	6,792.11
Do	1890	125,912.43		129,194.59	110,278.93	18,915.66
Do	1891		1,000,000.00	1,289.17	935,350.68	65,938.49
Civil establishment, Bureau of Construction and Repair	1889	558.59		558.59		558.59
Do	1890	234.68		.05		234.73
Do	1891		19,972.50	141.94	20,114.44	724.59
Construction plant, navy yard:						
Portsmouth, N. H.			50,000.00	50,000.00	12,618.97	37,381.03
Boston, Mass.			50,000.00	50,000.00	17,123.95	32,876.05
Brooklyn, N. Y.		121,909.37	50,000.00	71,912.26	42,722.21	29,190.05
League Island, Pa.			50,000.00	50,000.00	4,031.49	45,968.51
Norfolk, Va.		133,630.52	50,000.00	83,952.90	61,333.80	22,619.10
Mare Island, Cal		143,713.26	50,000.00	93,713.26	45,128.03	48,585.23
Bureau of Steam Engineering, act June 14, 1878		8,171.52		8,171.52		8,171.52
Steam machinery, certified claims	1889	626.57		626.57		626.57
Steam machinery	1889	3,522.91		3,522.91	2,123.94	1,398.97
Do	1890	87,351.54		88,694.28	85,535.67	3,158.61
Do	1891		650,000.00	656,971.19	577,770.49	79,200.70
Bureau of Steam Engineering:						
Civil establishment	1889	351.26		351.26		351.26
Do	1890	271.42		271.42		271.42
Do	1891		11,900.00	11,900.00	11,755.22	144.78
Carried forward		18,359,200.43	26,844,549.76	1,032,332.33	46,236,082.52	27,437,682.26
						323,421.66
						18,474,978.60

\*\$71,738.06 transferred from "Clothing, Navy," and \$29,155.43 from "Small stores."

† Transferred from "Improvement of plant, etc."

## BALANCES OF APPROPRIATIONS UNEXPENDED JUNE 30, 1890, AND OF THE AMOUNTS CARRIED TO THE SURPLUS FUND, ETC.—Continued.

Specific acts of appropriations.	Year.	Balances of appropriations July 1, 1890.	Appropriations for the fiscal year ending June 30, 1891.	Repayments during the fiscal year ending June 30, 1891.	Aggregate available during the fiscal year ending June 30, 1891.	Payments during the fiscal year ending June 30, 1891.	Amounts carried to the surplus fund June 30, 1891.	Balances of appropriations June 30, 1891.
NAVAL ESTABLISHMENT—continued.								
Brought forward .....		\$18,359,200.43	\$26,844,549.76	\$1,032,332.33	\$46,236,082.52	\$27,437,682.26	\$323,421.66	\$18,474,978.00
Bureau of Steam Engineering—Continued.								
Contingent .....	1889	54.04			54.04		54.04	
Do .....	1890	313.66			313.66	301.21		12.45
Do .....	1891		1,000.00		1,000.00	756.30		243.70
Machinery plant, navy-yard:								
Boston, Mass. ....			40,000.00		40,000.00	125.56		39,874.44
Brooklyn, N. Y. ....			75,000.00		75,000.00	109.42		74,890.58
Mare Island, Cal. ....			50,000.00		50,000.00	96.69		49,903.31
Consolidating naval supplies .....			10,542.05	19.09	10,561.14	10,483.71		77.43
Prize money to captors .....		467,736.23			467,736.23	6,491.89		461,244.34
Purchase or construction of four steam tugs .....		104,814.65			104,814.65	35,496.84		69,317.81
Machinery, double-turreted monitors .....		3,781.92			3,781.92		3,781.92	
Enlistment bounties to seamen, certified claims .....		108.33	14,847.83		14,956.16	14,841.62		114.54
Extra pay to officers and men who served in the Mexican war .....			2,287.50		2,287.50	2,287.50		
Extra pay to officers and men who served in the Pacific, certified claims .....			319.87		319.87	319.87		
Indemnity for lost clothing, certified claims .....		280.00	2,907.83		3,187.83	2,555.50		632.33
Indemnity for lost clothing .....			299.91	807.10	1,107.01	1,107.01		
Bounty for destruction of enemies' vessels, certified claims .....		164.95	987.59		1,152.54	1,128.41		24.13
Bounty for destruction of enemies' vessels, act of July 7, 1884 .....		56,495.64			56,495.64	1,074.01		55,421.63
Destruction of clothing and bedding for sanitary reasons, certified claims .....		39.91	719.10		759.01	735.05		23.96
Removal of remains of officers and others who perished by wreck of U. S. steamers at Apia, Samoan Islands .....		10,000.00			10,000.00	398.50		9,601.50
Removal and burial of remains of Lieut. Commander George W. De Long and companions .....		15,459.16			15,459.16		15,459.16	
Expenses of last illness and burial of Lieut. Charles R. Miles .....		49.00			49.00		49.00	
Payment of Japanese award .....		32,016.39			32,016.39	428.62		31,587.77
Relief of the children of Otway H. Berryman and others .....		12,367.84			12,367.84		12,367.84	
Expenses in connection with the Arctic expedition .....		3,833.62			3,833.62		3,833.62	
Relief of sufferers by wreck of U. S. steamers at Apia, Samoan Islands .....			122,706.77	738.89	123,445.66	123,445.66		
Relief of sufferers by wreck of U. S. steamer Huron .....			186.00		186.00	186.00		
Navy pension fund .....		210,000.00	420,000.00		630,000.00			630,000.00
Mileage, Navy (Graham decision) .....		951.20	72,313.55		73,264.75	72,060.45		1,204.30



Twenty per cent additional compensation, certified claims		11,839.83		11,839.83	11,839.83		
Relief of the widows and orphans of officers, seamen, and marines of the U. S. S. Albany, certified claims.		240.00		240.00	240.00		
Payment to the owners of the schooner Rillie S. Derby		1,579.73		1,579.73	1,579.73		
Payment to owners of barges Benefactor and Mayflower		496.77		496.77	496.77		
Payment to owners of tug boat A. F. Walcott.		990.00		990.00			990.00
Relief of Rear-Admiral S. P. Carter.		6,271.23		6,271.23	6,271.23		
Relief of George W. Quintard and George E. Weed, assignees of John Roach.		59,114.65		59,114.65	59,114.65		
Relief of Selina Bestor, Orson H. Bestor, and E. Francis Riggs		21,230.67		21,230.67	21,230.67		
Relief of the heirs of Thomas Black.		4,617.60		4,617.60	4,617.60		
General account of advances	*516,687.70		5,713,264.67	5,196,576.97	5,044,355.98	477,760.28	*325,539.29
<b>Total naval establishment.</b>	<b>18,760,979.27</b>	<b>27,765,048.24</b>	<b>6,747,162.08</b>	<b>53,273,189.59</b>	<b>32,861,858.54</b>	<b>836,727.52</b>	<b>19,574,603.53</b>
<b>RECAPITULATION.</b>							
Treasury	16,785,676.63	56,862,688.99	4,802,061.70	78,450,427.32	49,947,534.92	1,091,854.20	27,411,038.20
Diplomatic	1,702,263.66	2,154,666.10	72,834.02	3,929,763.78	2,101,549.28	149,221.29	1,678,993.21
Judiciary	563,580.74	6,663,951.54	298,183.14	7,525,715.42	6,356,437.90	302,946.14	866,331.38
Customs	3,356,385.18	25,943,502.55	381,178.38	29,681,066.11	25,358,309.51	291,378.65	4,031,377.95
Interior—civil	6,840,602.39	13,206,559.59	262,857.51	20,310,019.49	15,544,562.85	324,193.95	4,441,262.69
Internal revenue	427,691.41	16,580,351.39	13,809.55	17,021,862.35	16,566,102.05	66,387.06	389,363.24
Public debt		413,300,826.85	482,972.69	413,783,799.54	413,783,799.54		
Interior—Indians	22,949,050.52	19,094,104.26	405,965.97	42,449,120.75	8,933,434.98	313,237.11	33,202,448.66
Interior—pensions	896,614.44	127,893,345.62	5,059,993.43	133,764,953.49	129,475,963.48	364,362.53	3,924,627.48
Military establishment	16,202,476.64	73,893,283.52	1,654,548.39	91,750,308.55	50,379,166.29	965,836.57	40,405,305.69
Naval establishment	18,760,979.27	27,765,048.24	6,747,162.08	53,273,189.59	32,861,858.54	836,727.52	19,574,603.53
<b>Total</b>	<b>88,485,320.88</b>	<b>783,273,328.65</b>	<b>20,181,566.86</b>	<b>891,940,216.39</b>	<b>751,308,719.34</b>	<b>4,706,145.02</b>	<b>135,925,352.03</b>

\*Debit balances.

## EXPENSES OF COLLECTING THE REVENUES FROM CUSTOMS, BY DISTRICTS, FOR THE FISCAL YEAR ENDING JUNE 30, 1891.

Alabama:		
Mobile.....		\$10,837.44
Alaska:		
Sitka.....		13,293.80
Arizona:		
Arizona.....		22,470.38
California:		
Humboldt.....	\$2,667.62	
San Francisco.....	377,062.90	
San Diego.....	15,141.15	
Wilmingon.....	4,281.39	
	<hr/>	399,153.06
Connecticut:		
Fairfield.....	5,894.41	
Hartford.....	15,445.48	
New Haven.....	9,846.06	
New London.....	4,052.22	
Stonington.....	949.79	
	<hr/>	36,187.96
Colorado:		
Denver.....		7,460.49
Dakota:		
North and South.....		2,891.60
Delaware:		
Wilmington.....		7,240.36
District of Columbia:		
Georgetown.....		10,864.52
Florida:		
Apalachicola.....	2,483.19	
Fernandina.....	2,569.50	
Key West.....	61,035.15	
Pensacola.....	16,292.05	
St. Johns.....	5,526.02	
St. Marks.....	3,502.62	
St. Augustine.....	1,856.27	
Tampa.....	22,267.19	
	<hr/>	115,531.09
Georgia:		
Atlanta.....	1,085.71	
Brunswick.....	5,253.75	
Savannah.....	15,893.57	
St. Marys.....	1,406.51	
	<hr/>	24,539.54
Illinois:		
Chicago.....	136,012.17	
Cairo.....	171.27	
Galena.....	350.00	
Peoria.....	194.58	
Rock Island.....	396.27	
	<hr/>	137,124.20
Indiana:		
Evansville.....	1,321.11	
Indianapolis.....	8,839.94	
	<hr/>	10,161.05
Iowa:		
Burlington.....	475.00	
Dubuque.....	586.46	
	<hr/>	1,061.46
Kentucky:		
Louisville.....	22,521.74	
Paducah.....	350.00	
	<hr/>	22,871.74
Louisiana:		
New Orleans.....	214,656.80	
Teche.....	3,716.37	
	<hr/>	218,373.17
Maine:		
Aroostook.....	9,487.96	
Belfast.....	2,496.23	
Bangor.....	14,724.99	
Bath.....	6,739.38	
Castine.....	3,247.29	
Frenchmans Bay.....	3,545.17	
Kennebunk.....	584.00	
Machias.....	1,896.39	
Portland.....	39,706.95	
Passamaquoddy.....	23,389.78	
Saco.....	427.42	
Waldoboro.....	5,457.32	
Wiscasset.....	2,841.96	
York.....	187.50	
	<hr/>	114,732.34
Carried forward.....		1,154,795.21

## EXPENSES OF COLLECTING THE REVENUES FROM CUSTOMS, ETC.—Continued.

Brought forward.....		\$1,154,795.21
<b>Massachusetts:</b>		
Boston.....	\$615,906.22	
Barnstable.....	5,432.86	
Edgartown.....	2,849.55	
Fall River.....	5,670.85	
Gloucester.....	11,268.55	
Marblehead.....	1,685.78	
Nantucket.....	345.25	
New Bedford.....	5,369.45	
Newburyport.....	2,168.41	
Plymouth.....	39,767.77	
Salem.....	5,941.55	
Springfield.....	737.61	
		697,143.85
<b>Maryland:</b>		
Annapolis.....	952.50	
Baltimore.....	274,007.82	
Eastern.....	1,730.83	
		276,691.15
<b>Montana and Idaho.....</b>		3,936.41
<b>Mississippi:</b>		
Natchez.....	500.00	
Pearl River.....	4,809.61	
Vicksburg.....	553.50	
		5,863.11
<b>Michigan:</b>		
Detroit.....	70,714.89	
Grand Rapids.....	1,666.25	
Huron.....	43,522.18	
Michigan.....	5,326.96	
Superior.....	12,700.19	
		133,930.47
<b>Minnesota:</b>		
Duluth.....	4,985.81	
St. Paul.....	32,960.11	
		37,945.92
<b>Missouri:</b>		
Kansas City.....	13,193.19	
St. Louis.....	46,368.59	
St. Joseph.....	5,546.41	
		65,108.19
<b>New Hampshire:</b>		
Portsmouth.....		5,985.39
<b>New York:</b>		
Albany.....	13,240.33	
Buffalo.....	55,180.98	
Cape Vincent.....	13,761.60	
Champlain.....	40,792.74	
Dunkirk.....	1,045.60	
Genesee.....	33,409.14	
New York.....	2,815,781.50	
Niagara.....	50,285.96	
Oswegatchie.....	23,106.83	
Oswego.....	38,607.72	
Sag Harbor.....	684.80	
		3,085,897.20
<b>New Jersey:</b>		
Burlington.....	263.25	
Bridgeton.....	523.24	
Great Egg Harbor.....	831.23	
Little Egg Harbor.....	304.53	
Newark.....	1,705.46	
Perth Amboy.....	9,494.31	
		13,122.02
<b>Nebraska:</b>		
Lincoln.....	1,375.37	
Omaha.....	5,138.36	
		6,513.73
<b>North Carolina:</b>		
Albemarle.....	1,671.16	
Beaufort.....	1,139.50	
Farmico.....	3,510.13	
Wilmington.....	2,591.74	
		8,912.53
<b>Ohio:</b>		
Cincinnati.....	61,400.57	
Columbus.....	5,168.08	
Cuyahoga.....	26,598.70	
Miami.....	8,014.77	
		101,182.12
<b>Oregon:</b>		
Oregon.....	10,497.42	
Portland.....	16,755.69	
Southern.....	2,085.13	
Willamette.....	57,300.65	
Yaquina.....	1,115.05	
		87,753.94
Carried forward.....		5,684,781.24

## EXPENSES OF COLLECTING THE REVENUES FROM CUSTOMS, ETC.—Continued.

Brought forward.....		\$5,684,781.24	
<b>Pennsylvania:</b>			
Erie.....	\$3,988.79		
Philadelphia.....	479,211.32		
Pittsburg.....	22,674.16		
			505,874.27
<b>Rhode Island:</b>			
Bristol.....	69.15		
Newport.....	1,853.09		
Providence.....	19,113.63		
			21,035.87
<b>South Carolina:</b>			
Beaufort.....	5,025.67		
Charleston.....	13,967.02		
Georgetown.....	1.57		
			18,994.26
<b>Texas:</b>			
Brazos.....	34,529.69		
Corpus Christi.....	29,211.45		
Galveston.....	39,843.50		
Paso del Norte.....	33,503.73		
Saluria.....	24,414.82		
			161,303.19
<b>Tennessee:</b>			
Chattanooga.....	500.99		
Memphis.....	6,850.85		
Nashville.....	316.33		
			7,668.17
<b>Vermont:</b>			
Vermont.....			86,432.60
<b>Virginia:</b>			
Alexandria.....	1,201.21		
Cherrystone.....	1,958.30		
Norfolk.....	10,724.98		
Newport News.....	9,618.52		
Richmond.....	6,252.54		
Tappahannock.....	670.53		
			30,426.08
<b>West Virginia:</b>			
Wheeling.....			1,159.46
<b>Wisconsin:</b>			
La Crosse.....	345.65		
Milwaukee.....	18,963.79		
			19,309.44
<b>Washington:</b>			
Puget Sound.....			55,288.82
			6,592,273.40
From which deduct the following excess of repayment at Sandusky, Ohio.....			703.09
			6,591,570.31
Amount paid by disbursing agents for salaries, etc.....	295,730.15		
Contingent expenses and fees in customs cases.....	23,138.21		
Transportation.....	508.17		
Miscellaneous, rent, stationery, etc.....	53,420.25		
			372,796.78
Total net expenditures.....			6,964,367.09

## EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1891, EMBRACING SALARIES AND EXPENSES OF COLLECTORS, SUPERVISORS, AND SUBORDINATE OFFICERS.

Alabama.....		\$21,135.23	
Arkansas.....		28,865.27	
California, first district.....	\$54,125.08		
fourth district.....	33,054.86		
			87,179.94
Colorado.....		20,664.74	
Connecticut.....		35,575.19	
Florida.....		15,848.92	
Georgia.....		98,761.28	
Illinois, first district.....	80,973.93		
fifth district.....	77,360.10		
eighth district.....	34,714.82		
thirteenth district.....	20,240.12		
			213,288.97
Indiana, fourth district.....	372.00		
sixth district.....	46,132.70		
seventh district.....	26,372.09		
			72,876.79
Iowa, third district.....	12,411.22		
fourth district.....	17,501.49		
			29,912.71
Carried forward.....			624,109.04

## EXPENDITURES FOR ASSESSING AND COLLECTING THE INTERNAL REVENUE FOR THE FISCAL YEAR ENDING JUNE 30, 1891, ETC.—Continued.

Brought forward .....		\$624,109.04
Kansas .....		18,130.85
Kentucky, second district .....	86,204.86	
fifth district .....	207,927.54	
sixth district .....	77,289.97	
seventh district .....	108,497.53	
eighth district .....	119,862.75	
Louisiana .....		599,792.65
Maryland .....		32,053.68
Massachusetts, third district .....		97,979.49
Minnesota .....		56,903.14
Montana .....		31,780.21
Missouri, fourth district .....	55,806.00	
sixth district .....	37,159.55	
Michigan, first district .....	28,930.04	
fourth district .....	10,376.20	
Nebraska .....		92,965.55
New Hampshire .....		39,306.24
New Mexico .....		42,982.60
New Jersey, first district .....	11,743.80	
fifth district .....	41,390.62	
New York, first district .....	44,909.84	
second district .....	40,798.78	
third district .....	53,900.44	
thirteenth district .....	32,349.29	
twenty-first district .....	25,223.49	
twenty-eighth district .....	37,941.38	
North Carolina, fourth district .....	80,126.72	
fifth district .....	231,475.24	
Ohio, first district .....	81,451.24	
tenth district .....	21,686.06	
eleventh district .....	23,434.50	
eighteenth district .....	31,083.91	
Oregon .....		235,123.22
Pennsylvania, first district .....	53,330.75	
ninth district .....	72,539.29	
twelfth district .....	29,556.29	
twenty-third district .....	119,992.65	
South Carolina .....		157,655.71
Tennessee, second district .....	29,361.77	
fifth district .....	81,844.89	
Texas, third district .....	19,706.44	
fourth district .....	14,760.40	
Virginia, second district .....	36,739.77	
sixth district .....	85,304.76	
West Virginia .....		275,418.98
Wisconsin, first district .....	34,443.59	
second district .....	16,104.33	
Amount to T. J. Hobbs, disbursing clerk, for salaries of supervisors, etc., unclassified		27,609.70
by districts .....		111,206.66
Transportation .....		34,466.84
Miscellaneous .....		122,044.53
Total .....		31,483.72
		50,547.92
		810,384.88
		5,801.58
		71,629.20
Total .....		4,003,485.65

STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS  
EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE DURING THE FISCAL YEAR  
ENDING JUNE 30, 1891, ARRANGED BY STATES AND TERRITORIES, ALPHABETICALLY.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>MOBILE, ALA.</b>		<b>SAN FRANCISCO, CAL.</b>	
1 collector (salary, fees, etc.).....	\$2,430.10	1 collector.....	\$7,000.00
1 deputy collector and cashier.....	1,600.00	3 deputy collectors, \$3,625.....	10,875.00
1 deputy collector, inspector, etc.....	1,400.00	1 auditor.....	3,800.00
1 storekeeper and acting appraiser, \$3.50 per day.....	1,277.50	1 cashier.....	3,200.00
4 inspectors (day), \$2.50 per day.....	3,650.00	1 assistant cashier.....	1,800.00
1 inspector (night), \$2 per night.....	730.00	1 clerk.....	3,000.00
1 messenger.....	450.00	1 clerk.....	2,200.00
2 boatmen, \$480.....	960.00	1 clerk.....	2,000.00
1 engineer.....	900.00	12 clerks, \$1,800.....	21,600.00
1 elevator tender.....	540.00	11 clerks, \$1,600.....	17,600.00
1 janitor.....	660.00	1 clerk.....	1,500.00
1 assistant janitor.....	270.00	4 clerks, \$1,400.....	5,600.00
<b>16 Total.....</b>	<b>14,867.60</b>	5 clerks, \$1,200.....	6,000.00
<b>SITKA, ALASKA.*</b>		1 superintendent of warehouses.....	1,800.00
1 collector (salary and fees).....	3,142.36	1 appraiser.....	3,625.00
1 deputy collector and inspector, \$1,800.....	1,350.00	2 assistant appraisers, \$2,500.....	5,000.00
1 deputy collector (Juncau), \$1,500.....	1,125.00	1 examiner of drugs.....	2,000.00
4 deputy collectorst, \$1,400.....	4,200.00	4 examiners, \$2,000.....	8,000.00
2 inspectors (afoat) \$3 per day.....	1,642.50	2 examiners, \$1,600.....	3,200.00
1 inspector, \$3 per day.....	777.00	1 examiner.....	1,200.00
2 inspectors.....		1 clerk.....	1,400.00
1 watchman, \$3 per day.....	672.00	3 samplers, \$1,200.....	3,600.00
1 Janitor, \$30 per month.....	175.00	7 assistant storekeepers, \$1,400.....	9,800.00
<b>14 Total.....</b>	<b>13,083.86</b>	1 gauger.....	2,000.00
<b>NOGALES, ARIZ.\$</b>		1 assistant gauger.....	900.00
1 collector, \$2,000.....	1,923.87	1 weigher.....	2,000.00
1 special deputy collector, \$1,500.....	1,414.36	16 assistant weighers, \$1,200.....	19,200.00
4 deputy collectors, 1,200.....	4,617.24	33 inspectors, \$4 per day.....	48,180.00
2 clerks, \$1,200.....	1,309.26	19 inspectors, \$3 per day.....	20,805.00
1 clerk (temporary), \$3 per day.....	30.00	33 inspectors (night), \$3 per night.....	36,135.00
6 inspectors (mounted), \$3 per day.....	6,264.00	1 inspectress, \$3 per day.....	1,095.00
1 inspector (night), \$2 per night.....	612.00	1 clerk and messenger.....	1,000.00
1 storekeeper, \$900.....	309.25	5 messengers, \$840.....	4,200.00
<b>17 Total.....</b>	<b>16,479.98</b>	2 foremen of laborers, \$1,100.....	2,200.00
<b>EUREKA, CAL.</b>		32 laborers, \$840.....	26,880.00
1 collector (salary, fees, etc.).....	2,942.18	2 boatmen, \$840.....	1,680.00
1 inspector, \$3 per day.....	105.00	4 watchmen, \$780.....	3,120.00
<b>2 Total.....</b>	<b>3,047.18</b>	<b>217 Total.....</b>	<b>295,195.00</b>
<b>SAN DIEGO, CAL.</b>		<b>WILMINGTON, CAL.</b>	
1 collector.....	3,000.00	1 collector, \$3,000.....	2,018.57
1 deputy collector.....	1,500.00	1 deputy collector, \$1,500.....	1,420.83
2 deputy collectors and inspectors, \$4 per day.....	2,920.00	1 deputy collector and inspector, \$3 per day.....	1,071.00
1 deputy collector and inspector, \$3.50 per day.....	1,277.50	3 inspectors, \$3 per day.....	2,814.00
1 inspector and clerk, \$3 per day.....	1,095.00	<b>6 Total.....</b>	<b>7,324.40</b>
2 inspectors, \$3 per day.....	2,190.00	<b>DENVER, COLO.</b>	
1 inspector (temporary), \$3 per day.....	474.00	1 surveyor (salary, fees, etc.).....	4,457.56
1 inspector (night), \$6 per night.....	174.00	1 deputy surveyor.....	1,200.00
1 inspector and measurer, \$4 per day.....	32.00	1 inspector, \$3 per day.....	1,095.00
1 inspector and watchman (night), \$3 per night.....	12.00	<b>3 Total.....</b>	<b>6,752.56</b>
1 Boatman.....	730.00	<b>BRIDGEPORT, CONN.</b>	
<b>13 Total.....</b>	<b>13,404.50</b>	1 collector.....	3,000.00
		1 deputy collector, \$1,200 to \$1,600.....	1,267.03
		1 clerk and inspector, \$1,000 to \$1,200.....	516.85
		1 inspector, \$2 to \$3 per day.....	791.00
		<b>4 Total.....</b>	<b>5,574.88</b>

\* For the period from July 1, 1890, to March 31, 1891. The collector of customs at Sitka, Alaska, having failed to furnish the information called for by this office, this statement was compiled from the records of the Treasury Department, so far as the accounts have been adjusted.

† One at Kadiak, Wrangel, Unalaska, and Sand Point, Alaska.

‡ Without compensation.

§ From July 15, 1880. Payments for the first half of July, 1890, made by the collector of customs at El Paso, Tex.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>HARTFORD, CONN.</b>		<b>APALACHICOLA, FLA.—continued.</b>	
1 collector .....	\$3,400.00	1 weigher, \$3 per day .....	\$24.00
1 deputy collector .....	1,800.00	1 bookkeeper and messenger .....	150.00
1 deputy collector and clerk, \$1,200 to \$1,100 .....	1,153.89	6 Total .....	2,512.79
1 clerk .....	1,200.00	<b>CEDAR KEYS, FLA.</b>	
1 inspector, weigher, and clerk, \$1,100 to \$900 .....	1,007.78	1 collector (salary and fees) .....	575.56
1 inspector, weigher, and messenger, \$720 .....	388.00	1 deputy collector, \$3 per day .....	1,095.00
2 storekeepers, \$200* .....	400.00	1 inspector, \$3 per day .....	1,095.00
8 Total .....	9,349.67	1 inspector (St. Marks, Fla.), \$1.35 per day .....	492.75
<b>NEW HAVEN, CONN.</b>		4 Total .....	3,258.31
1 collector (fees and commissions) ..	3,180.57	<b>FERNANDINA, FLA.</b>	
1 deputy collector .....	1,600.00	1 collector (salary, fees, etc.) .....	1,434.89
1 deputy collector .....	1,200.00	1 deputy collector, inspector, etc., \$3 per day .....	1,095.00
1 clerk, \$3 per day .....	1,095.00	1 boatman and messenger, \$25 per month .....	300.00
2 weighers and gangers, \$3 per day ..	2,007.00	3 Total .....	2,829.89
1 inspector, \$3 per day .....	1,095.00	<b>JACKSONVILLE, FLA.</b>	
4 inspectors (night), \$2.50 per night ..	497.50	1 collector (salary and fees) .....	2,573.09
8 Total .....	10,675.07	1 deputy collector and inspector, \$4 per day .....	1,460.00
<b>NEW LONDON, CONN.</b>		1 inspector, weigher, etc., \$75 per month .....	900.00
1 collector (fees and commissions) ..	887.09	1 messenger, \$25 per month .....	300.00
1 special deputy collector .....	1,600.00	4 Total .....	5,233.09
2 inspectors, \$3 per day .....	2,190.00	<b>KEY WEST, FLA.</b>	
4 Total .....	4,677.09	1 collector .....	5,000.00
<b>STONINGTON, CONN.</b>		1 special deputy collector and clerk ..	2,500.00
1 collector (salary, fees, etc.) .....	643.87	1 special deputy collector and clerk, \$1,800 .....	830.00
1 deputy collector .....	500.00	1 special deputy collector and clerk, \$1,600 .....	862.22
1 inspector, temporary, \$3 per day ..	93.00	1 deputy collector and examiner, \$1,400 .....	602.73
3 Total .....	1,236.87	1 deputy collector and inspector (Punta Gorda, Fla.), \$2 per day ..	730.00
<b>WILMINGTON, DEL.</b>		1 deputy collector and inspector (Punta Rassa, Fla.), \$1.50 per day ..	547.50
1 collector (salary, fees, etc.) .....	1,768.40	1 clerk and leaf-tobacco examiner ..	1,500.00
1 special deputy collector .....	1,600.00	2 clerks, \$1,400 .....	2,799.95
1 deputy collector .....	500.00	3 clerks, \$1,200 .....	3,576.63
2 inspectors, \$2.75 per day .....	2,007.50	1 clerk and messenger, \$900 .....	427.50
1 inspector, \$1.65 per day .....	602.25	1 messenger, \$730 .....	383.25
5 boatmen, \$300 .....	1,500.00	1 storekeeper .....	1,400.00
11 Total .....	7,978.15	1 storekeeper, \$1,200 .....	1,108.68
<b>GEORGETOWN, D. C.</b>		1 assistant storekeeper .....	600.00
1 collector (salary, fees, etc.) .....	3,373.65	1 chief inspector, \$3.50 per day .....	1,277.50
1 special deputy collector, \$1,800 ..	1,716.88	6 inspectors, \$3 per day .....	6,402.00
1 deputy collector and inspector, \$4 per day .....	724.00	1 special inspector, † \$3 per day ..	129.00
2 deputy collectors and inspectors, \$3.50 per day .....	1,921.50	1 captain of night inspectors, \$3 per night .....	1,071.00
1 deputy collector and inspector, \$3 per day .....	552.00	4 special inspectors (night), † \$6 per night .....	1,500.00
1 inspector and clerk, \$3 per day ..	660.00	3 special inspectors (night), † \$3 per night .....	414.00
1 clerk, \$75 per month .....	32.14	3 inspectors (night) \$2.50 per night ..	2,737.50
1 janitor, \$50 to \$60 per month .....	660.00	2 inspectresses, \$30 per month .....	499.00
9 Total .....	9,640.17	4 boatmen, \$400 .....	1,593.48
<b>APALACHICOLA, FLA.</b>		1 boatman (Punta Gorda, Fla.) .....	300.00
1 collector (salary, fees, etc.) .....	967.29	1 watchman, \$730 .....	729.99
1 deputy collector and inspector, \$2.50 per day .....	912.50	1 janitor .....	600.00
1 inspector, \$3 per day .....	45.00	46 Total .....	40,121.93
1 inspector, \$2 per day .....	414.00		

\* Private bonded stores. Reimbursed to United States.

† On foreign vessels when necessary.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>PENSACOLA, FLA.</b>		<b>SAVANNAH, GA.—continued.</b>	
1 Collector .....	\$3,000.00	1 Boatman, \$30 per month .....	\$360.00
1 Special deputy collector .....	1,600.00	1 Storekeeper, \$1,100* .....	497.06
1 Deputy collector and clerk .....	1,200.00		
1 Clerk .....	1,000.00	16 Total .....	18,489.50
5 Inspectors, \$3 per day .....	5,337.00		
2 Watchmen (night), \$730 .....	1,460.00	<b>CAIRO, ILL.</b>	
1 Messenger .....	600.00		
1 Pilot .....	600.00	1 Surveyor (salary and fees) .....	258.13
1 Fireman .....	540.00		
2 Boatmen, \$420 .....	840.00	<b>CHICAGO, ILL.</b>	
16 Total .....	16,177.00		
<b>ST. AUGUSTINE, FLA.</b>		1 Collector .....	7,000.00
		2 Deputy collectors and clerks, \$3,000 .....	6,000.00
1 Collector (salary, fees, etc.) .....	549.45	1 Deputy collector .....	2,300.00
1 Deputy collector .....	480.00	1 Deputy collector .....	1,800.00
1 Inspector, \$2 per day .....	730.00	1 Deputy collector .....	927.62
3 Total .....	1,759.45	1 Deputy collector .....	330.80
<b>TAMPA, FLA.</b>		1 Appraiser .....	3,000.00
		1 Cashier .....	2,500.00
1 Collector (salary, commissions, etc.) .....	4,050.00	1 Assistant cashier .....	1,400.00
1 Special deputy collector .....	1,500.00	1 Confidential secretary .....	2,400.00
1 Deputy collector and clerk, \$3 per day .....	1,095.00	1 Auditor and clerk .....	2,700.00
1 Deputy collector and inspector, \$1.50 per day .....	547.50	1 Chief clerk .....	1,700.00
1 Inspector and acting appraiser, \$4 per day .....	1,403.00	1 Chief entry clerk .....	1,700.00
7 Inspectors, \$3 per day .....	4,659.00	1 Assistant entry clerk .....	1,600.00
1 Storekeeper, \$3 per day .....	1,050.00	5 Clerks, \$1,500 .....	7,500.00
2 Boatmen, \$420 .....	840.00	1 Clerk .....	1,466.50
1 Boatman, \$300 .....	25.30	2 Clerks, \$1,400 .....	2,800.00
16 Total .....	15,169.80	1 Clerk .....	1,358.40
<b>ATLANTA, GA.</b>		1 Clerk .....	1,266.00
		1 Clerk .....	1,258.40
1 Surveyor (salary, fees, etc.) .....	1,259.14	1 Clerk .....	1,244.08
1 Deputy surveyor .....	600.00	1 Clerk .....	1,169.55
2 Total .....	1,859.14	1 Clerk .....	1,154.82
<b>BRUNSWICK, GA.</b>		1 Clerk .....	1,140.91
		1 Clerk .....	1,116.90
1 Collector (salary, fees, etc.) .....	2,283.24	1 Clerk .....	1,069.53
1 Special deputy collector .....	1,600.00	1 Clerk .....	1,031.02
1 Deputy collector and inspector (Darien, Ga.), \$3 per day .....	1,095.00	1 Chief examiner .....	1,800.00
1 Inspector, \$3 per day .....	1,059.00	1 Examiner .....	1,700.00
1 Inspector (temporary), \$3 per day .....	27.00	2 Examiners, \$1,600 .....	3,200.00
1 Boatman, \$300 .....	299.16	1 Examiner .....	1,400.00
6 Total .....	6,363.40	1 Examiner .....	1,200.00
<b>ST. MARYS, GA.</b>		1 Chief weigher .....	1,500.00
		1 Assistant weigher .....	1,460.00
1 Collector (salary, fees, etc.) .....	552.66	1 Assistant weigher .....	1,277.50
1 Deputy collector .....	700.00	1 Gauger .....	1,460.00
2 Total .....	1,252.66	1 Assistant gauger .....	1,277.50
<b>SAVANNAH, GA.</b>		1 Examiner of tea .....	2,000.00
		1 Inspector of cigars .....	1,460.00
1 Collector (fees and commissions) .....	4,681.54	1 Inspector and clerk .....	1,460.00
1 Deputy collector .....	2,000.00	7 Inspectors, \$1,277.50 .....	8,942.50
3 Clerks, \$1,500 .....	4,500.00	1 Inspector .....	1,211.00
1 Inspector, \$4 per day .....	4,460.00	1 Inspector .....	1,096.83
2 Inspectors \$3 per day .....	2,190.00	10 Inspectors, \$1,095 .....	10,950.00
1 Inspector (temporary), \$3 per day .....	267.90	1 Inspector .....	1,092.00
1 Inspector (night), \$2 per night .....	14.00	1 Inspector .....	1,089.00
1 Messenger .....	720.00	1 Inspector .....	954.00
3 Boatmen, \$50 per month .....	1,800.00	1 Inspector .....	825.00
		1 Inspector .....	738.00
		2 Storekeepers, \$1,100 .....	2,200.00
		1 Storekeeper .....	1,073.06
		1 Storekeeper .....	821.25
		1 storekeeper .....	780.00
		1 storekeeper .....	427.76
		3 openers and packers, \$912.50 .....	2,737.50
		2 openers and packers, \$730 .....	1,460.00
		1 opener and packer .....	552.00
		1 opener and packer .....	530.00
		2 messengers, \$840 .....	1,680.00
		1 messenger .....	838.76
		2 watchmen, \$730 .....	1,460.00
		1 watchman .....	726.00
		2 laborers, \$626 .....	1,252.00
		1 laborer .....	634.00

\* Reimbursed by proprietor of private bonded warehouse.



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>CHICAGO, ILL.—continued.</b>		<b>LOUISVILLE, KY.—continued.</b>	
1 laborer .....	\$624.00	1 inspector, weigher, and gauger, \$3.50 per day .....	\$1,277.50
1 laborer .....	622.00	1 inspector, examiner, and store-keeper, \$4 per day .....	1,480.00
1 laborer .....	620.00	1 storekeeper and gauger .....	*1,440.00
1 laborer .....	614.00	1 special storekeeper, \$3 per day .....	183.00
1 laborer .....	598.00	1 special inspector, \$3 per day .....	33.00
1 laborer .....	584.00	1 opener and packer .....	750.00
99 Total .....	127,862.79	1 messenger, \$2 per day .....	780.00
<b>GALENA, ILL.</b>		1 laborer, \$50 per month .....	510.00
1 surveyor (salary and fees) .....	389.25	14 Total .....	18,343.50
<b>PEORIA, ILL.</b>		<b>PADUCAH, KY.</b>	
1 surveyor (salary, fees, etc.) .....	216.11	1 surveyor (salary and fees) .....	406.10
1 inspector, \$3 per day .....	64.50	1 deputy surveyor (without compensation) .....	
2 Total .....	280.61	2 Total .....	406.10
<b>ROCK ISLAND, ILL.</b>		<b>BRASHEAR, LA.</b>	
1 surveyor (salary, fees, etc.) .....	376.42	1 collector (salary, fees, etc.) .....	1,367.15
1 deputy surveyor (without compensation) .....		1 deputy collector and inspector, \$3 per day .....	1,095.00
1 inspector (temporary), \$3 per day .....	15.00	1 inspector (temporary) \$3 per day .....	90.00
3 Total .....	391.42	3 Total .....	2,552.15
<b>EVANSVILLE, IND.</b>		<b>NEW ORLEANS, LA.</b>	
1 surveyor (salary, fees, etc.) .....	750.39	1 collector .....	7,000.00
1 deputy surveyor and gauger .....	800.00	2 deputy collectors, \$3,000 .....	6,000.00
2 Total .....	1,550.39	1 acting deputy collector and inspector, \$1,200 .....	250.55
<b>INDIANAPOLIS, IND.</b>		1 deputy collector, Shreveport, La., \$480 .....	379.78
1 surveyor (salary, fees, etc.) .....	5,000.00	1 cashier .....	2,500.00
1 deputy surveyor and clerk .....	1,400.00	1 assistant cashier .....	1,600.00
1 inspector, \$3 per day .....	1,095.00	1 auditor, \$2,200 to \$2,500 .....	2,474.70
1 opener and packer .....	600.00	1 corresponding clerk and stenographer, \$2,000 to \$2,500 .....	2,457.90
4 Total .....	8,095.00	1 private secretary, \$1,400 .....	350.00
<b>MICHIGAN CITY, IND.</b>		1 clerk .....	1,800.00
1 surveyor .....	350.00	5 clerks, \$1,600 .....	6,595.65
<b>BURLINGTON, IOWA.</b>		1 clerk and acting deputy collector, \$1,460 .....	753.80
1 surveyor (salary and fees) .....	502.20	10 clerks, \$1,400 .....	12,857.49
1 deputy surveyor (without compensation) .....		7 clerks, \$1,200 .....	8,400.00
2 Total .....	502.20	1 clerk, \$1,000 .....	791.21
<b>DUBUQUE, IOWA.</b>		10 clerks, \$800 .....	7,136.96
1 surveyor (salary, fees, etc.) .....	503.55	1 messenger .....	750.00
1 deputy surveyor (without compensation) .....		6 messengers, \$600 .....	3,598.41
2 Total .....	503.55	1 appraiser .....	3,000.00
<b>SIOUX CITY, IOWA.</b>		2 assistant appraisers, \$2,500 .....	5,000.00
1 surveyor (salary and commissions) .....	129.15	2 examiners, \$1,800 .....	3,600.00
<b>LOUISVILLE, KY.</b>		1 examiner, \$1,600 .....	334.03
1 surveyor (salary and fees) .....	5,000.00	1 examiner, \$1,400 .....	1,107.69
1 special deputy surveyor .....	1,800.00	1 examiner, \$1,200 .....	1,150.14
1 deputy surveyor and bookkeeper .....	1,500.00	1 special examiner of drugs .....	1,000.00
1 deputy surveyor and clerk .....	1,500.00	1 inspector, \$4 per day .....	708.00
1 entry clerk .....	1,500.00	24 inspectors, \$3 per day .....	24,813.00
1 clerk, \$55 per month .....	660.00	11 inspectors, \$2.25 per day .....	8,059.50
		1 inspector (temporary), \$2.25 per day .....	58.50
		1 inspectress, \$2 per day .....	688.00
		1 captain of night inspectors, \$3 per night .....	1,083.00
		17 inspectors (night), \$2.25 per night .....	13,461.75
		2 storekeepers, \$1,460 .....	2,920.00
		1 storekeeper (temporary), \$2.25 per day .....	150.75
		1 weigher .....	2,000.00
		5 assistant weighers, \$1,200 .....	6,000.00
		1 gauger .....	1,500.00
		1 packer .....	850.00

\* \$1,080 of this amount reimbursed by proprietor of private bonded stores.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>NEW ORLEANS, LA.—continued.</b>		<b>EASTPORT, ME.</b>	
1 sampler.....	\$750.00	1 collector.....	\$3,000.00
2 openers and packers, \$720.....	1,440.00	1 special deputy collector.....	1,600.00
1 chief laborer.....	800.00	1 deputy collector.....	1,460.00
30 laborers, \$600.....	17,883.45	1 deputy collector.....	1,200.00
11 boatmen, \$600.....	4,553.35	3 deputy collectors, \$1,095.....	3,285.00
1 captain of night watchmen.....	880.00	2 deputy collectors, \$912.50.....	1,825.00
4 watchmen (night), \$840.....	3,009.24	5 inspectors, \$1,095.....	5,320.00
1 naval officer.....	5,000.00	3 inspectors, \$912.50.....	2,737.50
1 deputy naval officer.....	2,500.00	3 inspectors, \$730.....	2,190.00
1 clerk.....	1,800.00		
2 clerks, \$1,600.....	3,200.00	20 Total.....	22,617.50
1 clerk.....	1,400.00		
1 clerk.....	840.00	<b>ELLSWORTH, ME.</b>	
1 messenger.....	600.00	1 collector (salaries, fees, etc.).....	868.04
1 surveyor.....	3,500.00	1 special deputy collector.....	900.00
1 deputy surveyor.....	2,500.00	1 deputy collector and inspector.....	700.00
1 clerk, \$1,600.....	651.43	1 deputy collector and inspector,	
1 clerk, \$1,400.....	1,310.60	\$2 per day.....	730.00
3 messengers, \$600.....	1,796.79	1 deputy collector and inspector,	
193 Total.....	197,595.67	\$1.65 per day.....	602.25
		2 storekeepers, \$4 per month.....	96.00
<b>BANGOR, ME.</b>		1 storekeeper, \$2 per month.....	24.00
1 collector.....	3,000.00	8 Total.....	3,920.29
1 special deputy collector.....	1,600.00		
1 deputy collector and inspector,		<b>HOULTON, ME.</b>	
\$4 per day.....	1,460.00	1 collector.....	1,500.00
4 deputy collectors and inspectors,		1 special deputy collector and in-	
\$3 per day.....	4,380.00	spector, \$4 per day.....	1,460.00
2 inspectors, \$3 per day.....	2,190.00	3 deputy collectors and inspectors,	
9 Total.....	12,630.00	\$3 per day.....	3,235.00
		3 deputy collectors and inspectors,	
<b>BATH, ME.</b>		\$2 per day.....	2,190.00
1 collector (salaries, fees, etc.).....	1,975.48	8 Total.....	8,435.00
1 deputy collector, \$4 per day.....	1,460.00		
1 deputy collector and inspector,		<b>KENNEBUNK, ME.</b>	
\$900.....	265.00	1 collector (fees, etc.).....	148.00
1 deputy collector and inspector,		1 deputy collector, \$1.60 per day.....	584.00
\$2.20 per day.....	803.00	2 Total.....	732.00
3 inspectors, \$3 per day.....	3,285.00		
1 inspector, 95 cents per day.....	346.75	<b>MACHIAS, ME.</b>	
1 inspector, 70 cents per day.....	255.50	1 collector (salary, fees, etc.).....	1,901.99
9 Total.....	8,390.73	1 special deputy collector and clerk,	
		\$2.50 per day.....	870.00
<b>BELFAST, ME.</b>		1 deputy collector.....	450.00
1 collector (fees and commissions).....	1,280.43	1 deputy collector.....	300.00
1 deputy collector and inspector.....	150.00	4 Total.....	3,521.99
1 deputy collector and inspector.....	100.00		
1 deputy collector and inspector,		<b>PORTLAND, ME.</b>	
\$2.50 per day.....	912.50	1 collector.....	6,000.00
1 deputy collector and inspector,		1 deputy collector.....	3,000.00
\$2 per day.....	730.00	1 surveyor.....	4,500.00
1 clerk.....	300.00	1 appraiser.....	3,000.00
1 inspector (temporary), \$2.50 per		1 weigher and gauger.....	2,000.00
day.....	15.00	1 assistant ganger, \$4 per day.....	1,096.00
1 laborer (temporary), \$2 per day.....	25.47	15 inspectors, \$3 per day.....	14,235.00
8 Total.....	3,513.40	1 clerk and superintendent of ware-	
		houses.....	1,500.00
<b>CASTINE, ME.</b>		3 clerks, \$1,200.....	3,600.00
1 collector (salaries, fees, etc.).....	889.66	1 clerk.....	1,100.00
1 special deputy collector and in-		2 storekeepers, \$1,100.....	2,200.00
spector, \$2.50 per day.....	912.50	1 marker and laborer.....	730.00
2 deputy collectors and inspectors,		1 watchman.....	730.00
\$2 per day.....	1,460.00	2 watchmen, \$2 per day.....	1,480.00
1 deputy collector and inspector,		1 messenger.....	650.00
\$1.65 per day*.....	516.45	31 Total.....	45,801.00
1 deputy collector and inspector,			
\$1.50 per day.....	547.50		
6 Total.....	4,326.11		

\* Sundays not included.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
SACO, ME.		BALTIMORE, MD.—continued.	
1 collector (salary, fees, etc.).....	\$290.25	1 messenger .....	\$720.00
WALDOBORO, ME.		1 keeper of scales-room .....	660.00
1 collector (salary and fees).....	3,000.00	8 laborers (on scales), \$1.75 per day .....	4,245.50
1 special deputy collector, \$3 per day .....	1,095.00	laborers* (on scales), 25c per hour .....	10,738.27
1 deputy collector, etc., \$3 per day .....	1,095.00	2 local appraisers, \$3,000 .....	3,252.70
1 deputy collector, etc., \$2.25 per day .....	821.25	1 merchant appraiser, \$5 per day .....	20.00
3 deputy collectors, etc., \$2 per day .....	2,190.00	2 examiners, \$1,800 .....	3,600.00
7 Total .....	8,201.25	1 examiner .....	1,600.00
WISCASSET, ME.		2 examiners, \$1,400 .....	2,800.00
1 collector (salary, fees, etc.).....	884.19	1 clerk .....	1,400.00
2 deputy collectors, \$912.50 .....	1,825.00	1 clerk .....	1,200.00
1 inspector .....	547.50	1 sampler, \$875 .....	146.63
4 Total .....	3,256.69	1 foreman of laborers, \$840 .....	786.30
YORK, ME.		6 laborers, \$840 .....	5,039.96
1 collector (salary, etc.) .....	257.20	3 laborers, \$720 .....	1,080.10
ANNAPOLIS, MD.		2 messengers, \$720 .....	1,440.00
1 collector (salary, fees, etc.).....	472.30	1 clerk and storekeeper .....	1,800.00
1 deputy collector, inspector, etc., \$50 per month .....	600.00	1 clerk .....	1,600.00
2 Total .....	1,072.30	1 engineer, \$1,200 .....	1,196.73
BALTIMORE, MD.		1 fireman .....	1,095.00
1 collector .....	7,000.00	7 storekeepers, \$1,200 .....	8,400.00
2 deputy collectors, \$3,000 .....	6,000.00	4 storekeepers, \$840 .....	1,473.13
1 cashier .....	2,500.00	1 storekeeper (night), \$7 per night .....	170.00
1 assistant cashier .....	1,800.00	1 foreman of porters .....	820.00
1 auditor .....	2,500.00	3 porters, \$820 .....	2,460.00
1 assistant auditor .....	1,800.00	1 laborer .....	720.00
6 clerks, \$1,800 .....	10,800.00	1 naval officer .....	5,000.00
7 clerks, \$1,600 .....	8,465.22	1 deputy naval officer .....	2,500.00
7 clerks, \$1,400 .....	9,800.00	2 clerks, \$1,600 .....	3,200.00
4 clerks, \$1,200 .....	4,800.00	3 clerks, \$1,400 .....	4,200.00
2 clerks, \$800 .....	1,276.08	1 clerk .....	1,200.00
1 private secretary .....	900.00	1 messenger .....	840.00
35 inspectors, \$3.50 per day .....	44,025.50	1 surveyor .....	4,500.00
1 captain of night inspectors, \$3.50 per night .....	1,277.50	1 deputy surveyor .....	2,500.00
inspectors* (night), \$7 per night .....	113,972.00	1 clerk, \$1,600 .....	1,013.06
23 inspectors (night), \$3 per night .....	24,984.00	1 clerk, \$1,400 .....	513.55
1 examiner (female) .....	600.00	1 clerk, \$1,200 .....	1,199.93
1 messenger and copyist .....	900.00	2 messengers, \$840 .....	1,680.00
1 messenger .....	840.00	1 messenger .....	720.00
6 messengers, \$720 .....	4,288.75	204 Total .....	264,875.48
1 captain of watch .....	675.00	CRISFIELD, MD.	
4 watchmen, \$840 .....	3,360.00	1 collector (salary and fees).....	2,277.15
2 laborers, \$720 .....	1,436.09	1 deputy collector and inspector .....	900.00
4 laborers at telephone, \$60 per month .....	2,880.00	2 Total .....	3,177.15
1 boatman and acting pilot, \$60 per month .....	720.00	BARNSTABLE, MASS.	
1 boatman, \$45 per month .....	540.00	1 collector (fees commissions, etc.) .....	1,818.56
1 boatman, \$40 per month .....	480.00	1 deputy collector .....	900.00
1 fireman, \$45 per month .....	532.50	1 deputy collector .....	730.00
1 weigher .....	2,000.00	6 deputy collectors, \$492.75 .....	2,956.50
1 assistant weigher and acting gauger .....	1,300.00	8 storekeepers, \$50 .....	400.00
11 assistant weighers, \$1,200 .....	13,199.98	17 Total .....	6,805.06
1 weigher (night), \$6 per night .....	192.00	BOSTON, MASS.	
2 clerks, \$1,200 .....	2,400.00	1 collector .....	8,000.00

\* Number actually employed not known; varies at different times.

† Reimbursed by consignees of vessels.

‡ Reimbursed by proprietors of private bonded stores.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
BOSTON, MASS.—continued.		EDGARTOWN, MASS.	
7 clerks, \$1,000 .....	\$7,000.00	1 collector (salary fees, etc.) .....	\$502.47
3 clerks, \$875 .....	2,625.00	1 special deputy collector, etc., \$2 per day .....	730.00
8 clerks, \$840 .....	6,720.00	1 deputy collector, inspector, etc., \$2 per day .....	730.00
1 clerk .....	800.00	1 inspector, \$2 per day .....	634.00
1 clerk and inspectress .....	1,000.00	1 boatman .....	300.00
8 messengers, \$840 .....	6,720.00	5 Total .....	2,896.47
5 messengers, \$800 .....	4,000.00		
7 messengers, \$720 .....	5,040.00	FALL RIVER, MASS.	
1 messenger, \$2 per day* .....	626.00	1 collector (salary, fees, etc.) .....	2,769.38
1 messenger and janitor, \$2 per day* .....	626.00	1 deputy collector, inspector, etc. ....	1,500.00
1 janitor .....	720.00	1 inspector, \$3 per day .....	1,095.00
1 carpenter, \$3 per day .....	1,095.00	1 inspector (temporary), \$3 per day .....	36.00
1 watchman, \$3 per day .....	1,095.00	1 boatman .....	300.00
8 watchmen, \$2 per night .....	5,840.00	5 Total .....	5,700.38
5 acting deputy collectors and inspectors, \$4 per day .....	7,300.00		
68 inspectors, \$4 per day .....	99,280.00	GLOUCESTER, MASS.	
30 inspectors (night) \$3 per night .....	32,850.00	1 collector (salary, fees, etc.) .....	4,433.56
1 measurer of marble, \$3.50 per day† .....	200.00	1 deputy collector .....	1,200.00
1 weigher .....	2,000.00	1 clerk .....	1,000.00
3 assistant weighers, \$1,600 .....	4,800.00	5 inspectors, \$1,095 .....	5,475.00
16 assistant weighers, \$4 per day .....	23,360.00	2 storekeepers, \$1,400 .....	1,434.00
3 weigher's clerks, \$1,200 .....	3,600.00	1 boatman, \$40 per month .....	480.00
1 gauger .....	2,000.00	11 Total .....	14,022.56
2 assistant gaugers, \$4 per day .....	2,920.00		
7 freight-elevator men, \$800 .....	5,600.00	MARBLEHEAD, MASS.	
1 clerk and storekeeper .....	1,800.00	1 collector (fees and commissions) .....	395.18
1 clerk and storekeeper .....	1,600.00	1 deputy collector and inspector, \$2 per day .....	730.00
1 clerk and storekeeper .....	800.00	1 deputy collector and inspector, Lynn, Mass., \$2 per day .....	730.00
13 storekeepers, \$1,400 .....	18,200.00	3 Total .....	1,855.18
9 storekeepers, \$800 .....	7,200.00		
4 revenue boatmen, \$2.25 per day .....	3,285.00	NANTUCKET, MASS.	
1 foreman of laborers .....	1,000.00	1 collector (salary and fees) .....	277.45
23 porters, \$2 per day* .....	14,398.00		
420 wharf-laborers, 30 cts. per hour .....	39,705.75	NEW BEDFORD, MASS.	
1 naval officer .....	5,000.00	1 collector (fees and commissions) .....	2,253.26
1 deputy naval officer .....	2,500.00	1 deputy collector .....	1,600.00
1 assistant deputy naval officer .....	2,000.00	1 clerk .....	1,000.00
1 acting deputy naval officer, etc. ....	1,800.00	1 weigher, gauger, etc., \$3 per day .....	1,095.00
2 clerks, \$1,800 .....	3,600.00	1 inspector, \$3 per day .....	1,095.00
3 clerks, \$1,600 .....	4,800.00	5 Total .....	7,043.26
1 clerk .....	1,400.00		
2 clerks, \$1,200 .....	2,400.00	NEWBURYPORT, MASS.	
3 clerk, \$840 .....	2,520.00	1 collector (fees and commissions) .....	276.33
1 messenger .....	840.00	1 deputy collector .....	963.87
1 surveyor .....	5,000.00	1 inspector .....	900.00
1 deputy surveyor .....	2,500.00	1 inspector .....	199.30
1 clerk and assistant to surveyor .....	2,000.00	4 Total .....	2,339.50
1 clerk .....	1,600.00		
1 clerk .....	1,500.00	PLYMOUTH, MASS.	
1 clerk .....	1,400.00	1 collector (salary, fees, etc.) .....	2,261.94
1 clerk .....	1,200.00	1 deputy collector, \$1,200 to \$1,000 .....	1,005.46
1 messenger .....	840.00		
1 messenger .....	720.00		
1 appraiser .....	3,000.00		
2 assistant appraisers, \$2,500 .....	5,000.00		
1 examiner of drugs .....	2,500.00		
4 examiners, \$2,000 .....	8,000.00		
6 examiners, \$1,800 .....	10,800.00		
3 examiners, \$1,600 .....	4,800.00		
1 examiner .....	1,400.00		
2 clerks \$1,400 .....	2,800.00		
1 clerk .....	1,000.00		
2 clerks, \$875 .....	1,750.00		
1 private secretary .....	1,200.00		
1 sampler .....	3,000.00		
3 samplers, \$1,000 .....	875.00		
1 sampler .....	2,700.00		
3 openers and packers, \$900 .....	10,920.00		
13 openers and packers, \$840 .....	2,520.00		
3 messengers, \$840 .....	2,504.00		
4 porters, \$2 per day* .....			
812 Total .....	548,004.75	2 Total .....	3,267.40

\* Sundays excepted.

† When employed.

‡ Reimbursed by proprietor of private bonded stores.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>SALEM, MASS.</b>		<b>GRAND HAVEN, MICH.</b>	
1 collector (fees and commissions).....	\$1,031.20	1 collector.....	\$2,500.00
1 special deputy collector, \$4 per day.....	1,460.00	1 special deputy collector.....	1,200.00
1 inspector and weigher, \$3 per day.....	1,095.09	1 deputy collector and inspector, \$2 per day.....	166.00
3 inspectors, \$3 per day.....	2,685.00	1 deputy collector and inspector, \$1.65 per day.....	602.25
1 boatman.....	480.00	2 deputy collectors and inspectors, \$1.50 per day.....	639.00
<b>7 Total.....</b>	<b>6,751.20</b>	2 deputy collectors and inspectors, \$1 per day.....	616.00
<b>SPRINGFIELD, MASS.</b>		4 deputy collectors and inspectors, 65 cents per day.....	770.25
1 surveyor (salary, commissions, etc.).....	1,010.81	2 deputy collectors and inspectors, 50 cents per day.....	102.50
1 inspector (temporary) \$3 per day.....	24.00	<b>14 Total.....</b>	<b>6,596.00</b>
<b>2 Total.....</b>	<b>1,034.81</b>	<b>GRAND RAPIDS, MICH.</b>	
<b>DETROIT, MICH.</b>		1 surveyor (salary, fees, etc.).....	\$2,006.21
1 collector (salary, fees, etc.).....	4,384.32	<b>MARQUETTE, MICH.</b>	
1 appraiser.....	3,000.00	1 collector (salary, fees, etc.).....	2,514.07
1 deputy collector.....	2,500.00	2 deputy collectors, \$1,200.....	2,400.00
1 deputy collector and entry clerk.....	1,600.00	1 deputy collector, \$3 per day.....	300.00
1 deputy collector and chief clerk.....	1,500.00	2 deputy collectors, \$2 per day.....	912.00
1 deputy collector, bond and W. H. clerk, *\$1,500.....	876.40	2 deputy collectors, \$1 per day.....	445.00
1 deputy collector and marine clerk, *\$1,400.....	817.90	2 deputy collectors, 80 cents per day.....	500.80
1 deputy collector and clearance clerk.....	1,200.00	2 deputy collectors, 75 cents per day.....	391.50
2 deputy collectors and clerks, \$1,400.....	1,746.30	2 deputy collectors, 50 cents per day.....	261.00
5 deputy collectors and clerks, †\$900.....	871.30	1 clerk, \$2 per day.....	730.00
5 deputy collectors and clerks, †\$900.....	1,871.00	4 inspectors, \$3 per day.....	4,380.00
6 deputy collectors and clerks, \$3 per day.....	6,195.00	1 inspectress.....	300.00
1 deputy collector and examiner.....	1,400.00	<b>20 Total.....</b>	<b>13,134.37</b>
1 deputy collector and inspector, †\$900.....	748.40	<b>PORT HURON, MICH.</b>	
3 deputy collectors and inspectors, †\$840.....	2,029.20	1 collector (salary, fees, etc.).....	\$3,600.00
18 deputy collectors and inspectors, \$3 per day.....	19,467.00	1 special deputy collector.....	2,000.00
9 deputy collectors and inspectors, \$2.50 per day.....	7,647.50	1 deputy collector and cashier.....	1,500.00
1 deputy collector and inspector, \$2 per day.....	730.00	1 deputy collector and inspector.....	1,425.00
1 deputy collector and inspector, \$1.50 per day.....	547.50	1 deputy collector and inspector.....	1,300.00
2 deputy collectors and inspectors, \$1 per day.....	730.00	1 deputy collector and inspector.....	1,174.72
2 deputy collectors and inspectors, 65 cents per day.....	474.50	1 deputy collector and inspector.....	1,100.00
1 deputy collector and inspector, 35 cents per day.....	53.55	1 deputy collector and inspector.....	1,000.00
2 deputy collectors and inspectors, 30 cents per day.....	201.30	2 deputy collectors and inspectors, \$900.....	1,800.00
1 deputy collector and inspector, 30 cents per day.....	29.00	20 deputy collectors and inspectors, \$864.....	17,280.00
1 cashier.....	1,500.00	1 deputy collector and inspector.....	758.32
1 examiner, gauger, and storekeeper, *\$1,400.....	817.90	3 deputy collectors and inspectors, \$730.....	2,190.00
1 impost clerk, *\$1,200.....	701.10	1 deputy collector and inspector.....	600.00
1 statistical clerk, *\$1,200.....	701.10	2 deputy collectors and inspectors, \$425.....	850.00
1 clerk, *\$840.....	490.80	1 deputy collector and inspector.....	400.00
1 storekeeper.....	991.90	1 deputy collector and inspector.....	399.50
2 inspectresses, \$1.50 per day.....	1,095.00	1 deputy collector and inspector.....	360.00
1 messenger.....	730.00	2 deputy collectors and inspectors, \$300.....	599.10
1 laborer.....	720.00	1 deputy collector, inspector, and clerk, \$3 per day.....	1,095.00
<b>73 Total.....</b>	<b>\$67,496.67</b>	1 deputy collector and clerk.....	1,400.00
		1 deputy collector and clerk.....	1,300.00
		1 deputy collector and clerk.....	1,000.00
		1 storekeeper.....	1,100.00
		1 inspectress.....	240.00
		<b>48 Total.....</b>	<b>44,471.64</b>

\* New office from December 1, 1890.

† Discontinued November 30, 1890.

‡ During season of navigation only.

§ Of this amount \$2,289.47 was reimbursed to the United States by sundry corporations, etc.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>DULUTH, MINN.</b>		<b>KANSAS CITY, MO.—continued.</b>	
1 collector (salary, fees, etc.) .....	\$2,216.83	1 deputy surveyor and clerk .....	\$1,200.00
1 special deputy collector .....	1,400.00	1 storekeeper .....	900.00
2 deputy collectors, \$25 per month* ..	400.00	1 inspector (temporary), \$3 per day ..	108.00
1 deputy collector and inspector* \$150 per month† .....	1,461.00	<b>7 Total .....</b>	<b>11,108.00</b>
<b>5 Total .....</b>	<b>5,477.83</b>	<b>ST. JOSEPH, MO.</b>	
<b>MINNEAPOLIS, MINN.</b>		1 surveyor (salary, fees, etc.) .....	3,443.68
1 deputy collector .....	2,000.00	1 deputy surveyor .....	1,200.00
1 storekeeper, inspector, etc., \$1,200 ..	828.25	1 clerk .....	360.00
1 storekeeper and inspector, \$3 per day .....	342.00	1 inspector (temporary), \$3 per day ..	42.00
1 storekeeper, ‡ \$3 per day .....	342.00	<b>4 Total .....</b>	<b>5,045.68</b>
1 storekeeper, ‡ \$2 per day .....	196.00	<b>ST. LOUIS, MO.</b>	
1 clerk, \$3 per day .....	609.00	1 surveyor .....	5,000.00
1 laborer, \$1 per day .....	194.00	1 special deputy surveyor .....	2,500.00
<b>7 Total .....</b>	<b>4,511.25</b>	1 deputy surveyor and cashier .....	2,000.00
<b>ST. PAUL, MINN.</b>		1 deputy surveyor and entry clerk ..	1,600.00
1 collector (salary, fees, etc.) .....	4,071.90	1 deputy surveyor, chief inspector, etc. ....	1,600.00
1 special deputy collector .....	1,800.00	1 deputy surveyor and clerk .....	1,500.00
1 deputy collector, examiner, etc. ....	2,000.00	1 liquidating clerk .....	1,900.00
1 deputy collector and cashier .....	1,600.00	2 clerks (\$1,400) .....	2,800.00
1 deputy collector and clerk, \$1,400 ..	1,234.60	1 clerk .....	1,200.00
1 deputy collector, \$4 per day .....	1,096.00	1 clerk .....	1,100.00
6 deputy collectors and mounted inspectors, \$3.50 per day .....	5,519.50	1 clerk, assistant inspector, etc. ....	1,200.00
4 deputy collectors and inspectors, \$3 per day .....	3,486.00	1 clerk and assistant weigher .....	1,000.00
1 clerk and inspector, \$1,200 .....	969.23	1 messenger .....	840.00
1 clerk and inspector, \$3 per day .....	1,095.00	1 appraiser .....	3,000.00
1 storekeeper and inspector, \$1,200 ..	998.90	1 examiner .....	1,600.00
1 storekeeper and inspector, \$3 per day .....	60.00	1 examiner .....	1,200.00
1 storekeeper, § \$2.50 per day .....	897.50	1 special drug examiner, \$5 per day    .....	585.00
3 inspectors, \$3 per day .....	3,012.00	2 inspectors, \$3.50 per day .....	2,550.00
1 inspector (temporary), \$3 per day ..	54.00	5 inspectors, \$3 per day .....	5,475.00
1 inspector and laborer, \$2 per day ..	730.00	1 storekeeper .....	1,000.00
<b>26 Total .....</b>	<b>27,624.63</b>	1 opener and packer .....	900.00
<b>NATCHEZ, MISS.</b>		1 laborer .....	720.00
1 collector (salary, etc.) .....	504.40	3 laborers, \$600 .....	1,800.00
1 deputy collector (without com- pensation) .....		<b>31 Total .....</b>	<b>43,070.00</b>
<b>2 Total .....</b>	<b>504.40</b>	<b>FORT BENTON, MONT.</b>	
<b>SHIELDSBORO, MISS.</b>		1 collector (salary, fees, etc.) .....	1,900.00
1 collector (salary and fees) .....	2,467.37	1 deputy collector, \$4 per day .....	1,320.00
1 special deputy collector .....	1,095.00	3 inspectors, \$4 per day .....	2,530.00
1 deputy collector .....	1,095.00	<b>5 Total .....</b>	<b>5,750.00</b>
1 inspector .....	1,095.00	<b>LINCOLN, NEBR.</b>	
1 boatman .....	730.00	1 surveyor (salary, fees, etc.) .....	936.65
1 messenger .....	60.00	1 deputy surveyor, \$50 per month ..	450.00
<b>6 Total .....</b>	<b>6,512.37</b>	<b>2 Total .....</b>	<b>1,386.65</b>
<b>VICKSBURG, MISS.</b>		<b>OMAHA, NEBR.</b>	
1 collector (salary, etc.) .....	558.55	1 surveyor (salary and commissions) ..	3,353.19
<b>KANSAS CITY, MO.</b>		1 deputy surveyor .....	1,200.00
1 surveyor .....	5,000.00	1 clerk and inspector .....	1,200.00
1 deputy surveyor .....	1,200.00	<b>3 Total .....</b>	<b>5,753.19</b>
1 deputy surveyor and inspector .....	1,500.00	<b>PORTSMOUTH, N. H.</b>	
1 deputy surveyor and inspector .....	1,200.00	1 collector (fees and commissions) ..	1,168.83
		1 deputy collector .....	1,200.00
		1 deputy collector (West Stewarts- town, N. H.) .....	912.50
		1 special inspector .....	1,460.00

\* During season of navigation only.  
† Also, \$6 per night for night service.  
‡ Public bonded warehouse.

§ Public bonded warehouse.  
|| When employed.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>PORTSMOUTH, N. H.—continued.</b>		<b>BUFFALO, N. Y.—continued.</b>	
1 inspector, weigher, etc.....	\$912.50	1 marine clerk.....	\$1,200.00
1 inspector.....	1,095.00	1 clerk and vessel admeasurer.....	1,200.00
1 boatman.....	400.00	1 inspector, \$4 per day.....	1,356.00
<b>7 Total.....</b>	<b>7,148.83</b>	3 inspectors, \$3.50 per day.....	3,832.50
<b>BRIDGETON, N. J.</b>		17 inspectors, \$3 per day.....	18,303.00
1 collector (salary and fees).....	699.80	1 inspector, \$2.50 per day.....	912.50
2 deputy collectors and inspectors (\$120).....	240.00	1 storekeeper.....	1,100.00
<b>3 Total.....</b>	<b>939.80</b>	1 storekeeper, \$1,000 to \$500.....	605.90
<b>NEWARK, N. J.</b>		1 storekeeper, \$450.....	337.50
1 collector (salary, fees, etc.).....	1,132.91	1 messenger.....	800.00
1 deputy collector and inspector.....	1,200.00	1 laborer.....	720.00
1 storekeeper, \$3 per day.....	*84.00	<b>43 Total.....</b>	<b>54,863.93</b>
<b>3<sup>1</sup> Total.....</b>	<b>2,416.91</b>	<b>CAPE VINCENT, N. Y.</b>	
<b>PERTH AMBOY, N. J.</b>		1 collector (salary, fees, etc.).....	2,500.00
1 collector (salary, fees, etc.).....	2,322.97	1 special deputy collector.....	1,500.00
1 deputy collector.....	1,200.00	1 deputy collector and inspector.....	1,200.00
1 deputy collector and inspector.....	1,095.00	8 deputy collectors and inspectors, \$3 per day.....	3,837.00
3 inspectors (\$1,095).....	3,285.00	7 deputy collectors and inspectors, \$1.25 per day.....	2,288.25
1 clerk and inspector.....	840.00	2 inspectors, \$3 per day.....	2,190.00
1 storekeeper.....	600.00	<b>20 Total.....</b>	<b>13,515.25</b>
1 boatman and janitor.....	547.50	<b>DUNKIRK, N. Y.</b>	
<b>9 Total.....</b>	<b>9,890.47</b>	1 collector (salary and fees).....	1,084.77
<b>SOMERS POINT, N. J.</b>		<b>GREENPORT, N. Y.</b>	
1 collector (salary and fees).....	489.05	1 surveyor (fees).....	308.00
1 deputy collector.....	500.00	<b>NEW YORK, N. Y.</b>	
<b>2 Total.....</b>	<b>989.05</b>	1 collector.....	12,000.00
<b>TRENTON, N. J.</b>		11 deputy collectors, \$3,000.....	33,000.00
1 collector (salary and fees).....	205.10	1 assistant collector (Jersey City, N. J.).....	2,000.00
<b>TUCKERTON, N. J.</b>		1 deputy collector (Newburg, N. Y.).....	750.00
1 collector (salary and fees).....	283.75	1 deputy collector (Cold Spring, N. Y.).....	200.00
<b>ALBANY, N. Y.</b>		1 auditor, \$5,000 to \$4,000.....	4,832.40
1 surveyor (salary, fees, etc.).....	5,000.00	1 cashier.....	5,000.00
1 special deputy surveyor, \$4 per day.....	1,460.00	1 assistant cashier.....	2,000.00
2 deputy surveyors, \$3 per day.....	2,190.00	1 chief clerk and special deputy collector.....	5,000.00
4 inspectors, \$3 per day.....	4,380.00	1 chief clerk.....	3,000.00
<b>8 Total.....</b>	<b>13,030.00</b>	1 chief clerk, \$2,700 to \$3,000.....	2,750.25
<b>BUFFALO, N. Y.</b>		1 chief clerk.....	2,700.00
1 collector (salary and fees).....	4,500.00	1 chief clerk.....	2,600.00
1 special deputy collector.....	2,500.00	7 chief clerks, \$2,500.....	17,500.00
2 deputy collectors (International Bridge, N. Y.), \$4 per day.....	2,920.00	1 assistant chief clerk.....	2,500.00
1 deputy collector (Black Rock Ferry, N. Y.), \$4.50 per day.....	1,642.50	1 acting disbursing agent, \$3,500 to \$4,000.....	3,583.80
1 deputy collector (East Buffalo, N. Y.), \$3 per day.....	1,095.00	1 paymaster.....	2,500.00
1 deputy collector (Tonawanda, N. Y.), \$3 per day.....	1,095.00	1 paymaster of drawbacks.....	2,000.00
1 appraiser of merchandise.....	3,000.00	1 private secretary.....	2,500.00
1 cashier.....	1,600.00	1 confidential clerk and stenographer.....	1,500.00
1 entry and liquidating clerk.....	1,500.00	1 stenographer and appointment clerk.....	2,200.00
1 warehouse clerk and bookkeeper.....	1,400.00	1 stenographer.....	1,500.00
1 impost and statistical clerk.....	1,200.03	1 assistant appointment clerk.....	1,400.00
1 clearance clerk.....	1,200.00	1 chief teller.....	2,200.00
1 clearance clerk (night) \$4 to \$3 per night.....	844.00	9 tellers, \$2,000.....	18,000.00
		1 chief bookkeeper.....	2,000.00
		1 assistant bookkeeper.....	1,600.00
		7 floor bookkeepers, \$840.....	5,880.00
		2 clerks, \$2,500.....	5,000.00
		1 clerk.....	2,400.00
		15 clerks, \$2,200.....	33,000.00
		22 clerks, \$2,000.....	44,000.00
		12 clerks, \$1,800.....	21,600.00
		51 clerks, \$1,600.....	81,600.00
		58 clerks, \$1,400.....	81,200.00
		58 clerks, \$1,200.....	103,600.00

\* Reimbursed to United States by proprietor of private bonded warehouse.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
NEW YORK, N. Y.—continued.		NEW YORK, N. Y.—continued.	
94 clerks, \$1,000 .....	\$94,000.00	22 examiners, \$2,000 .....	\$44,000.00
5 copyists, \$1,000 .....	5,000.00	28 examiners, \$1,800 .....	50,400.00
2 weighers, \$3,500 to \$2,000 .....	4,832.40	1 examiner .....	1,400.00
5 weighers, \$2,000 .....	10,000.00	1 examiner of marble .....	1,800.00
63 assistant weighers, \$4 per day * .....	78,376.00	1 stenographer .....	2,200.00
28 assistant weighers (temporary), 30 cents per hour * .....	23,842.50	1 law clerk .....	2,000.00
1 ganger .....	2,000.00	1 clerk and verifier .....	1,500.00
8 assistant gangers, \$4 per day * .....	10,016.00	7 clerks and verifiers, \$1,400 .....	9,800.00
310 inspectors, \$4 per day .....	452,600.00	18 clerks and verifiers, \$1,200 .....	21,600.00
4 inspectors (coastwise), \$180 .....	720.00	1 clerk and verifier .....	1,150.00
118 inspectors (night), \$3 per night .....	129,210.00	1 clerk .....	1,800.00
1 sugar inspector, 5 cents per day .....	36.50	7 clerks, \$1,600 .....	11,200.00
9 inspectresses, \$3 per day .....	9,855.00	4 clerks, \$1,200 .....	4,800.00
1 detective, \$4 per day .....	1,460.00	3 clerks, \$1,000 .....	3,000.00
1 detective .....	1,400.00	3 clerks, \$864 .....	2,592.00
60 storekeepers, \$1,400 .....	84,000.00	28 samplers, \$1,200 .....	33,600.00
1 storekeeper (Castle Garden) .....	1,000.00	2 samplers, \$1,150 .....	2,300.00
1 opener and packer .....	1,095.00	8 foremen of openers and pack- ers, \$1,000 .....	8,000.00
1 custodian of internal-revenue stamps .....	1,400.00	48 openers and packers, \$900 .....	43,200.00
1 superintendent of supplies .....	1,200.00	81 openers and packers, \$840 .....	68,040.00
1 bookbinder .....	1,200.00	1 opener and packer, \$3 per day * .....	939.00
1 bookbinder's assistant .....	600.00	1 opener and packer, \$2.75 per day * .....	860.75
1 assistant bookbinder (tempo- rary), \$2.75 per day * .....	412.50	2 stencilers, \$2.75 per day * .....	1,721.50
1 carpenter .....	1,500.00	36 messengers, \$840 .....	30,240.00
1 carpenter .....	1,300.00	22 laborers, \$840 .....	18,480.00
1 carpenter .....	1,200.00	1 naval officer .....	8,000.00
1 carpenter .....	1,000.00	1 deputy naval officer .....	2,500.00
1 engineer .....	1,300.00	1 comptroller .....	3,000.00
1 engineer .....	1,200.00	1 auditor .....	3,000.00
1 engineer (naval office) .....	1,000.00	1 private secretary .....	2,000.00
1 assistant engineer .....	840.00	1 clerk .....	2,800.00
1 assistant engineer, \$720 .....	98.73	3 clerks, \$2,500 .....	7,500.00
3 firemen, \$840 .....	2,520.00	11 clerks, \$2,200 .....	24,200.00
3 firemen, \$720 .....	2,160.00	12 clerks, \$2,000 .....	24,000.00
1 fireman (temporary), \$720 .....	660.00	10 clerks, \$1,800 .....	18,000.00
2 guides, \$840 .....	1,680.00	16 clerks, \$1,600 .....	25,600.00
2 ushers, \$840 .....	1,680.00	10 clerks, \$1,400 .....	14,000.00
2 searchers, \$840 .....	1,680.00	13 clerks, \$1,200 .....	15,600.00
7 elevator men, \$840 .....	5,880.00	13 clerks, \$1,000 .....	13,000.00
1 measurer of marble, \$5 per day * .....	1,565.00	1 stenographer .....	1,000.00
2 messengers, \$890 .....	1,780.00	12 messengers, \$840 .....	10,080.00
80 messengers, \$840 .....	67,200.00	1 messenger .....	600.00
3 messengers, \$720 .....	2,160.00	1 surveyor .....	8,000.00
1 watchman, \$840 .....	970.00	3 deputy surveyors, \$2,500 .....	7,500.00
37 watchmen, \$840 .....	31,080.00	1 auditor .....	5,000.00
1 foreman of laborers (porters) .....	840.00	1 private secretary .....	2,000.00
8 foremen, \$840 .....	6,720.00	2 clerks, \$1,800 .....	3,600.00
18 laborers, \$720 .....	12,339.73	8 clerks, \$1,600 .....	12,800.00
125 laborers (public stores), \$720 .....	90,000.00	2 clerks, \$1,400 .....	2,800.00
1 laborers (weighers), \$2.50 per day * .....	144,857.00	2 clerks, \$1,200 .....	2,400.00
28 laborers (gangers), \$2.50 per day * .....	21,910.00	1 stenographer and typewriter, \$5 per day * .....	390.00
2 laborers (gangers), 40 cents per hour * .....	2,504.00	6 inspectors for admeasurement of vessels, \$4 per day .....	8,760.00
12 laborers (gangers), 30 cents per hour * .....	11,268.00	9 messengers, \$840 .....	7,560.00
1 laborer (for measurer of mar- ble), 30 cents per hour * .....	939.00	5 messengers, \$720 .....	3,600.00
1 porter .....	720.00	1 foreman of laborers (barge of- fice) .....	840.00
7 janitors (weighers) \$2 per day * .....	4,382.00		
1 scrub woman .....	540.00		
1 head charwoman .....	420.00		
7 charwomen, \$360 .....	2,537.11		
1 appraiser, \$4,000 to \$6,000 .....	4,650.10		
10 assistant appraisers, \$3,000 .....	30,000.00		
1 chief clerk .....	2,500.00		
1 examiner of teas .....	2,500.00		
20 examiners, \$2,500 .....	50,000.00		
1 examiner .....	2,300.00		
9 examiners, \$2,200 .....	19,800.00		

\* When employed.

† \$2.50 per Sunday additional.

§ General appraiser's office.

‡ And 30 and 40 cents per hour. Number actually employed not known, varies at different times.



## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>OGDENSBURG, N. Y.—continued.</b>		<b>ROCHESTER, N. Y.—continued.</b>	
1 deputy collector, \$2 per day .....	\$912.50	1 storekeeper, opener, and packer, \$6.50 .....	\$116.07
1 deputy collector, \$1.65 per day .....	602.25	1 storekeeper .....	300.00
2 inspectors, \$4 per day .....	2,920.00		
20 Total .....	23,027.50	19 Total .....	19,640.99
<b>OSWEGO, N. Y.</b>		<b>SAG HARBOR, N. Y.</b>	
1 collector (salary, fees, etc.) .....	4,020.60	1 collector (salary and fees) .....	410.55
1 special deputy collector .....	1,800.00		
2 deputy collectors and clerks, \$1,200 .....	2,400.00		
1 deputy collector and clerk .....	1,000.00	<b>SUSPENSION BRIDGE, N. Y.</b>	
1 deputy collector and clerk .....	900.00	1 collector (salary and commission) .....	4,323.00
6 deputy collectors and inspectors, \$3 per day .....	4,365.00	1 deputy collector and clerk .....	2,500.00
1 cashier .....	1,500.00	1 deputy collector and clerk .....	1,500.00
1 chief inspector, \$3.25 per day .....	1,186.25	1 deputy collector and clerk .....	1,400.00
9 inspectors, \$3 per day .....	5,251.75	1 deputy collector and clerk .....	1,199.99
1 general storekeeper, \$1.100 .....	1,054.63	1 deputy collector and cashier .....	1,400.00
4 storekeepers \$2.50 per day .....	466.00	1 deputy collector and inspector .....	1,460.00
28 Total .....	23,944.23	1 deputy collector and inspector .....	1,450.00
<b>PATCHOGUE, N. Y.</b>		21 deputy collectors and inspectors, \$1,095 .....	22,995.00
1 surveyor (fees) .....	360.30	1 deputy collector and inspector .....	1,059.00
1 deputy surveyor .....	100.00	2 deputy collectors and inspectors, \$1,071 .....	2,142.00
2 Total .....	460.30	1 deputy collector and inspector .....	825.00
<b>PLATTSBURG, N. Y.</b>		4 deputy collectors and inspectors, \$732 .....	2,928.00
1 collector .....	2,500.00	1 deputy collector and inspector .....	585.00
1 deputy collector, inspector, etc .....	2,000.00	1 inspector .....	1,040.00
1 deputy collector and inspector, \$1,700 .....	1,699.98	1 inspector .....	912.00
1 deputy collector and inspector .....	1,200.00	1 inspector .....	580.00
2 deputy collectors and inspectors, \$900 .....	1,800.00	1 inspectress .....	48.00
6 deputy collectors and inspectors, \$800 .....	4,800.00	1 storekeeper .....	1,400.00
1 deputy collector and inspector .....	600.00	1 storekeeper, inspector, etc .....	1,095.00
2 deputy collectors and inspectors, \$4 to \$3 per day .....	2,798.00	1 messenger .....	600.00
11 deputy collectors and inspectors, \$3 per day .....	11,982.00	45 Total .....	*51,471.99
1 deputy collector and clerk .....	1,800.00		
1 inspector, \$3 per day .....	1,095.00	<b>BEAUFORT, N. C.</b>	
28 Total .....	32,274.98	1 collector (salary and fees) .....	1,322.85
<b>PORT JEFFERSON, N. Y.</b>			
1 surveyor (fees) .....	149.07	<b>EDENTON, N. C.</b>	
1 deputy surveyor (without compensation) .....		1 collector (salary and fees) .....	1,210.35
2 Total .....	149.07	1 deputy collector .....	720.00
<b>ROCHESTER, N. Y.</b>		2 Total .....	1,930.35
1 collector (salary, fees, etc.) .....	3,117.67	<b>NEW BERNE, N. C.</b>	
1 deputy collector and clerk .....	1,800.00	1 collector (salary and fees) .....	1,605.30
1 deputy collector and clerk .....	1,250.00	1 deputy collector and inspector .....	900.00
1 deputy collector and clerk .....	1,225.00	1 deputy collector and inspector, Washington, N. C .....	600.00
1 deputy collector and clerk .....	1,122.00	1 deputy collector and inspector, Hatteras, N. C., \$1 per day .....	365.00
1 deputy collector and clerk, \$3 per day .....	1,095.00	1 messenger .....	240.00
1 deputy collector and inspector, \$4 per day .....	1,460.00	5 Total .....	3,710.30
1 deputy collector and inspector, \$3.85 per day .....	1,405.25		
6 deputy collectors and inspectors, \$3 per day .....	5,055.00	<b>WILMINGTON, N. C.</b>	
3 inspectors, \$3 per day .....	1,695.00	1 collector (salary, fees, etc.) .....	819.65
		1 special deputy collector .....	1,800.00
		1 deputy collector and chief inspector .....	1,600.00
		1 clerk .....	1,000.00
		2 inspectors, \$3 per day .....	2,190.00
		1 inspector (temporary), \$3 per day .....	99.00
		1 inspector (temporary night), \$6 per night .....	\$66.00

\* Of this amount, \$5,452.00 was reimbursed to the United States by sundry railway companies.  
 † Office vacant from August 30, 1890, to May 1, 1891.  
 ‡ Reimbursed to United States by importers.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
WILMINGTON, N. C.—continued.		COLUMBUS, OHIO.	
1 storekeeper, \$3 per day .....	*\$102.90	1 surveyor (salary, fees, etc.) .....	\$2,899.83
4 boatmen, \$420 .....	1,680.00	1 deputy surveyor .....	1,200.00
13 Total .....	9,356.65	1 inspector, examiner, and clerk, \$3 per day .....	1,095.00
PEMBINA, N. DAK.		3 Total .....	5,194.83
1 collector (\$1,200) .....	300.00	SANDUSKY, OHIO.	
1 special deputy collector, \$4 per day .....	280.00	1 collector (salary, fees, etc.) .....	2,500.00
5 deputy collectors and mounted inspectors, \$3.50 per day .....	1,592.50	1 special deputy collector and inspector .....	720.00
1 deputy collector and inspector, \$3 per day .....	273.00	2 deputy collectors and inspectors, \$401.50 .....	803.00
1 inspector \$3 per day .....	273.00	1 deputy collector and inspector .....	310.55
9 Total .....	†2,718.50	2 deputy collectors and inspectors, \$200.75 .....	401.50
CINCINNATI, OHIO.		1 deputy collector and inspector .....	109.50
1 surveyor .....	5,000.00	8 Total .....	4,844.55
1 special deputy surveyor .....	2,000.00	TOLEDO, OHIO.	
1 deputy surveyor and clerk .....	1,400.00	1 collector (salary, fees, etc.) .....	2,689.63
1 gauger and clerk .....	1,350.00	1 special deputy collector .....	1,400.00
1 admeasurer and clerk, \$3 per day .....	1,095.00	1 deputy collector .....	1,200.00
1 liquidating clerk .....	1,200.00	1 deputy collector (night), \$3 per night .....	516.00
1 clerk .....	1,250.00	1 deputy collector and inspector, \$3 per day .....	1,095.00
2 clerks (\$1,000) .....	2,000.00	1 messenger and janitor .....	300.00
1 bookkeeper .....	1,200.00	6 Total .....	7,200.63
1 weigher, gauger, and measurer, \$4 per day .....	1,460.00	ASTORIA, OREGON.	
1 weigher and assistant gauger .....	900.00	1 collector .....	3,000.00
3 inspectors, \$3.50 per day .....	3,825.00	1 deputy collector .....	2,000.00
1 appraiser .....	3,000.00	1 deputy collector and inspector .....	1,500.00
1 examiner .....	1,800.00	2 inspectors, \$4 per day .....	2,920.00
1 drug examiner, \$5 per day .....	40.00	2 boatmen, \$480 .....	960.00
1 opener and packer .....	900.00	7 Total .....	10,380.00
1 storekeeper (public) .....	1,100.00	COOS BAY, OREGON.	
1 storekeeper (private) .....	†1,100.00	1 collector (salary, fees, etc.) .....	1,182.01
1 porter .....	720.00	1 special deputy collector .....	600.00
1 laborer .....	600.00	2 Total .....	1,782.01
1 messenger .....	480.00	PORTLAND, OREGON.	
24 Total .....	32,427.50	1 collector .....	4,200.00
CLEVELAND, OHIO.		1 deputy collector .....	2,700.00
1 collector (salary, fees, etc.) .....	2,979.65	1 deputy collector .....	2,200.00
1 special deputy collector .....	1,800.00	1 deputy collector .....	1,400.00
1 deputy collector and clerk, \$1,400 to \$1,500 .....	1,462.95	1 clerk .....	1,600.00
1 deputy collector and clerk, \$1,200 to \$1,400 .....	1,250.00	1 clerk .....	1,200.00
1 deputy collector and clerk .....	1,200.00	5 inspectors (day), \$4 per day .....	7,300.00
1 deputy collector and clerk, \$1,000 to \$1,200 .....	1,050.00	1 inspector (day), \$3.50 per day .....	1,277.50
1 deputy collector and inspector, \$3.50 per day .....	1,277.50	4 inspectors (night), \$2.50 per night .....	3,650.00
1 deputy collector and inspector, \$3 per day .....	1,095.00	1 appraiser .....	3,000.00
2 deputy collectors and inspectors, \$2 per day .....	1,825.00	1 examiner .....	1,800.00
2 deputy collectors and inspectors, \$2.50 per day .....	1,460.00	1 examiner .....	1,400.00
1 clerk .....	1,000.00	1 opener and packer .....	1,000.00
2 inspectors, \$3 per day .....	2,180.00	1 weigher and gauger, \$5 per day .....	1,825.00
1 appraiser .....	3,000.00	2 assistant weighers and inspectors, \$3 per day .....	2,190.00
1 examiner, \$600 to \$1,000 .....	700.00	23 Total .....	36,742.50
1 opener and packer, \$900 .....	232.50		
1 laborer .....	540.00		
1 watchman, \$2.50 per day .....	1,057.50		
20 Total .....	24,110.10		

\* Reimbursed to United States by owners of private bonded warehouse.

† This only covers the period from April 1, 1891, the date on which the district was organized.

‡ Reimbursed to United States by owner of private bonded stores.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>YACUINA, OREGON.</b>		<b>PHILADELPHIA, PA.—continued.</b>	
1 collector (salary and fees).....	\$1,031.20	10 assistant sugar samplers, \$810....	\$7,639.26
1 deputy collector (without compensation).....		2 samplers, \$840.....	769.96
2 Total.....	1,031.20	2 samplers, \$800.....	1,600.00
<b>ERIE, PA.</b>		8 samplers and packers, \$800.....	6,334.10
1 collector (salary, fees, etc.).....	2,056.57	1 messenger.....	740.00
1 deputy collector.....	1,400.00	1 foreman of laborers.....	800.00
1 inspector, \$3 per day.....	810.00	17 laborers, \$700.....	11,075.40
3 Total.....	4,266.57	2 watchmen, \$840.....	1,680.00
<b>PHILADELPHIA, PA.</b>		1 watchman.....	800.00
1 collector.....	8,000.00	2 watchmen, \$720.....	1,440.00
1 deputy collector.....	3,000.00	17 laborers (public stores), \$700.....	11,894.19
1 deputy collector (Cbeater, Pa.).....	1,400.00	4 skilled laborers, \$720.....	2,553.26
1 assistant collector (Camden, N. J.).....	1,500.00	1 marker.....	720.00
1 deputy collector and cashier.....	3,000.00	3 messengers, \$600.....	1,674.82
1 assistant cashier.....	2,500.00	1 clerk.....	1,400.00
1 assistant cashier.....	2,000.00	24 assistant weighers, \$1,103.....	25,480.10
1 auditor and special deputy collector.....	4,500.00	1 foreman of laborers.....	840.00
1 assistant auditor.....	2,500.00	1 measurer's laborer.....	840.00
1 chief of law division, etc.....	2,000.00	1 skilled laborer.....	720.00
1 chief of statistical division, etc.....	2,000.00	4 laborers, \$600.....	1,854.24
1 chief of estimating division.....	2,000.00	3 messengers, \$600.....	1,788.42
1 chief of liquidating division.....	2,000.00	2 watchmen, \$600.....	1,200.00
1 chief of warehouse division, \$2,000.....	1,086.96	2 assistant gaugers, \$1,200.....	2,301.10
2 foreman of laborers, \$875.....	1,750.00	1 stenciler.....	840.00
1 secretary and confidential clerk.....	2,000.00	1 gauger's laborer.....	840.00
4 clerks, \$1,800.....	7,200.00	1 laborer.....	840.00
7 clerks, \$1,600.....	10,320.42	2 special inspectors, \$1,460.....	2,920.00
10 clerks, \$1,400.....	13,939.17	73 inspectors, \$1,277.50.....	89,820.50
11 clerks, \$1,200.....	13,200.00	1 searcher.....	840.00
1 typewriter, \$720 to \$840.....	785.27	1 captain of surveyor's watchmen.....	1,277.50
5 messengers, \$840.....	4,200.00	42 watchmen, surveyor's, \$840.....	32,953.52
2 messengers, \$720.....	1,375.40	1 watchman (night).....	840.00
2 messengers, \$600.....	1,149.50	1 watchman and storekeeper (Lazaretto).....	600.00
2 watchmen, \$840.....	1,680.00	1 skilled laborer, \$720.....	698.28
2 watchmen, \$600.....	1,196.65	354 Total.....	366,058.74
1 carpenter, \$800 to \$875.....	849.95	<b>PITTSBURG, PA.</b>	
5 skilled laborers, \$720.....	3,558.62	1 surveyor.....	5,000.00
1 laborer, \$600.....	565.80	1 deputy surveyor.....	1,800.00
1 naval officer.....	5,000.00	1 deputy surveyor and clerk.....	1,200.00
1 deputy naval officer.....	2,500.00	1 deputy surveyor and inspector, \$3 per day.....	1,095.00
1 chief clerk.....	2,000.00	1 clerk.....	1,100.00
1 clerk.....	1,600.00	1 inspector and examiner, \$4 per day.....	1,460.00
2 clerks, \$1,400.....	2,800.00	3 inspectors, \$3 per day.....	3,285.00
3 clerks, \$1,200.....	3,600.00	1 messenger.....	600.00
3 clerks, \$900.....	2,484.84	10 Total.....	15,540.00
1 messenger, \$840.....	835.26	<b>BRISTOL, R. I.</b>	
1 messenger, \$720.....	52.83	1 collector (fees and commissions).....	46.74
1 messenger, \$600.....	50.50	1 deputy collector and inspector.....	150.00
1 surveyor.....	5,000.00	1 janitor.....	240.00
2 deputy surveyors, \$2,500.....	5,000.00	3 Total.....	436.74
1 chief clerk.....	2,000.00	<b>NEWPORT, R. I.</b>	
1 clerk.....	1,400.00	1 collector (fees and commissions).....	385.33
1 clerk.....	1,200.00	1 deputy collector and clerk.....	1,000.00
1 messenger.....	840.00	2 inspectors, \$1 per day.....	730.00
1 messenger.....	720.00	4 Total.....	2,115.33
1 general appraiser, \$3,000.....	252.70	<b>PROVIDENCE, R. I.</b>	
1 clerk, \$1,400.....	700.00	1 collector (salary, fees, etc.).....	3,960.80
1 appraiser.....	3,000.00	1 deputy collector, inspector, etc.....	2,000.00
2 assistant appraisers, \$2,500.....	5,000.00	1 deputy collector and cashier.....	2,000.00
1 examiner of drugs, \$1,000.....	999.92	1 inspector and examiner, \$3.50 per day.....	430.50
1 examiner.....	2,000.00	4 inspectors, weighers, gaugers, etc., \$3.50 per day.....	5,110.00
1 examiner.....	1,650.00		
7 examiners, \$1,600.....	11,068.10		
3 examiners, \$1,500.....	4,376.40		
1 examiner.....	1,400.00		
1 chief clerk.....	2,000.00		
1 clerk.....	1,400.00		
3 clerks, \$1,200.....	3,600.00		
1 receiving clerk.....	840.00		
1 sugar sampler, \$900.....	825.80		

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PROVIDENCE, R. I.—continued.		CORPUS CHRISTI, TEX.	
1 inspector (temporary), \$3 per day	\$30.00	1 collector (salary, fees, etc.)	\$3,584.40
1 storekeeper	730.00	1 deputy collector	1,800.00
1 messenger and storekeeper, \$3 per day	1,095.00	1 deputy collector	1,600.00
1 boatman	600.00	1 deputy collector, \$4 per day	1,208.00
12 Total	15,956.30	1 clerk and inspector	1,200.00
BEAUFORT, S. C.		5 inspectors (mounted), \$3.50 per day	6,016.50
1 collector (salary, fees, etc.)	1,022.64	5 inspectors, \$3 per day	5,460.00
1 deputy collector and inspector, \$3 per day	1,095.00	1 inspector, \$3 per day	1543.00
1 deputy collector and inspector, \$2.50 per day	912.50	1 inspector (night), \$2 to \$3 per night	988.00
1 boatman, \$30 per month	360.00	1 inspector (night), \$2 per night	508.00
3 boatman, \$25 per month	900.00	1 inspector and boatman, \$2 per day	730.00
7 Total	4,890.14	1 inspector and porter, \$2 per day	730.00
CHARLESON, S. C.		1 inspectress, \$2 per day	730.00
1 collector (fees and commissions)	3,135.96	1 assayer, \$1,600	1,503.16
1 special deputy collector	2,000.00	1 porter	420.00
2 deputy collectors, \$1,500	3,000.00	23 Total	27,021.06
1 clerk	1,500.00	EAGLE PASS, TEX.	
1 chief inspector, \$4 per day	1,460.00	1 collector, salary, fees, etc.	2,739.30
3 inspectors, \$3 per day	3,285.00	1 special deputy collector	1,600.00
1 messenger	730.00	1 deputy collector and mounted inspectors, \$4 per day	60.00
2 boatmen, \$40 per month	960.00	1 deputy collector and mounted inspector, \$3 per day	1,217.50
12 Total	16,070.96	1 deputy collector, inspector, and clerk, \$1,000	40.76
GEORGETOWN, S. C.		1 deputy collector, inspector, and clerk, \$2 per day	680.00
1 collector (salary and fees)	368.20	1 assayer	1,600.00
1 deputy collector	600.00	1 clerk and inspector	1,400.00
2 Total	968.20	5 inspectors (mounted), \$4 per day	300.00
CHATTANOOGA, TENN.		5 inspectors (mounted), \$3.50 per day	6,125.00
1 surveyor (salary, etc.)	402.70	1 inspector (for landed goods), \$3.50 per day	52.50
MEMPHIS, TENN.		1 inspector and storekeeper, \$3.50 per day	742.00
1 surveyor (salary, fees, etc.)	2,663.30	1 inspector, \$3.50 per day	157.50
1 deputy surveyor	1,400.00	1 inspector (for railroad trains), \$3 per day	1,095.00
1 inspector, weigher, gauger, etc., \$3.50 per day	1,277.50	1 inspector (for landed goods), \$3 per day	414.00
1 messenger and office boy, \$62.50 per month	750.00	3 inspectors, \$3 per day	3,150.00
1 watchman (night), \$2 per night	730.00	1 inspectress, \$2 per day	414.00
5 Total	6,820.80	1 messenger and porter, \$40 per month	480.00
NASHVILLE, TENN.*		1 laborer, \$1.50 per day	502.50
1 surveyor (salary and commissions)	319.94	29 Total	22,770.06
1 inspector, \$3 per day	36.00	EL PASO, TEX.	
2 Total	355.94	1 collector	3,200.00
BROWNSVILLE, TEXAS.		1 special deputy collector	1,800.00
1 collector	1,500.00	3 deputy collectors and inspectors, \$3 per day	3,285.00
1 special deputy collector	1,600.00	1 assayer, ore clerk, and inspector	1,600.00
4 deputy collectors, \$3 per day	4,380.00	1 assistant assayer, \$50 per month	600.00
1 deputy collector and inspector	1,400.00	2 clerks, \$1,400	2,800.00
1 chief clerk	1,400.00	5 inspectors (mounted), \$3 per day	5,475.00
1 entry clerk	1,200.00	2 inspectors (mounted), \$3 per day	2,100.00
15 inspectors, \$3 per day	16,425.00	1 inspector (temporary), \$3 per day	819.00
1 inspectress, \$2 per day	720.00	2 inspectors (night), \$2 per night	1,460.00
1 messenger	720.00	1 inspectress, \$50 per month	600.00
26 Total	29,345.00	1 storekeeper	1,200.00
		1 janitor, \$50 per month	600.00
		22 Total	25,629.00
		GALVESTON, TEX.	
		1 collector	4,500.00
		1 special deputy collector	2,000.00
		1 deputy collector	1,800.00

\* From March 11 to June 30, 1891.

† Reimbursed to United States by railroad.

‡ Includes 50 cents per day for horse feed.

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
<b>GALVESTON, TEX.—continued.</b>		<b>NEWPORT NEWS, VA.</b>	
1 deputy collector and inspector, \$3.50 per day.....	\$1,277.50	1 collector.....	\$3,000.00
1 deputy collector and inspector, \$3 per day.....	1,095.00	1 deputy collector and inspector.....	1,460.00
1 clerk.....	1,800.00	1 deputy collector and inspector.....	600.00
3 clerks, \$1,600.....	4,800.00	1 clerk and inspector, \$3 per day.....	1,095.00
1 clerk.....	1,400.00	1 inspector, weigher, and ganger, \$3 per day.....	1,095.00
1 clerk.....	1,200.00	1 inspector, \$3 per day.....	1,095.00
1 inspector, \$4 per day.....	1,460.00	1 inspector and boarding officer, \$3 per day.....	1,095.00
8 inspectors, \$3 per day.....	8,760.00	1 boatman and janitor.....	420.00
1 weigher and ganger, \$3.50 per day.....	1,277.50	1 boatman and janitor, \$35 per month.....	420.00
2 boatmen, \$7.20 per day.....	1,440.00	2 boatmen, \$35 per month.....	840.00
1 messenger, \$2 per day.....	730.00		
1 porter.....	500.00		
1 laborer, \$40 per month.....	480.00	11 Total.....	11,120.00
26 Total.....	34,520.00		
<b>BURLINGTON, VT.</b>		<b>NORFOLK, VA.</b>	
1 collector (salary, fees, etc.).....	2,551.00	1 collector.....	3,000.00
3 deputy collectors, \$1,500.....	4,500.00	1 deputy collector.....	1,600.00
1 deputy collector.....	1,200.00	1 cashier and entry clerk.....	1,300.00
1 deputy collector, inspector, and clerk.....	2,200.00	1 marine clerk.....	1,300.00
2 deputy collectors, inspectors, and clerks, \$2,000.....	4,000.00	1 inspector.....	1,460.00
1 deputy collector, inspector, and clerk.....	1,800.00	2 inspectors, \$1,095.....	2,190.00
1 deputy collector, inspector, and clerk, \$1,400.....	159.78	1 watchman.....	720.00
1 deputy collector and inspector, \$1,500.....	375.00	1 boatman.....	480.00
3 deputy collectors and inspectors, \$1,200.....	3,345.65	1 boatman.....	360.00
18 deputy collectors and inspectors, \$1,095.....	19,480.90	10 Total.....	12,410.00
2 deputy collectors and inspectors, \$1,000.....	1,209.16		
8 deputy collectors and inspectors, \$730.....	5,840.00	<b>PETERSBURG, VA.</b>	
1 deputy collector and inspector, \$600.....	2,490.00	1 collector (fees).....	2.15
1 deputy collector and inspector, \$4 per day.....	1,096.00	1 watchman (night).....	720.00
1 deputy collector and inspector, \$3.80 per day.....	1,387.00	1 janitor.....	600.00
15 deputy collectors and inspectors, \$3 per day.....	15,426.00	3 Total.....	1,322.15
6 deputy collectors and inspectors, \$2 per day.....	4,380.00		
2 deputy collectors and inspectors, \$1.65 per day.....	1,204.50	<b>RICHMOND, VA.</b>	
1 deputy collector and assistant cashier.....	1,200.00	1 collector (fees, commissions, etc.).....	876.78
1 inspector, \$2 per day.....	730.00	1 deputy collector.....	1,600.00
4 tally clerks, \$30 per month.....	750.00	1 deputy collector and inspector.....	730.00
1 watchman (night).....	600.00	1 clerk and inspector.....	1,095.00
75 Total.....	73,684.49	2 inspectors, \$1,095.....	2,190.00
		1 boatman.....	420.00
<b>ALEXANDRIA, VA.</b>		7 Total.....	6,911.78
1 collector (fees).....	214.82		
1 deputy collector.....	1,200.00	<b>TAPPAHANNOCK, VA.</b>	
2 Total.....	1,414.82	1 collector (salary and fees).....	390.10
		1 deputy collector.....	200.00
<b>CAPE CHARLES CITY, VA.</b>		2 Total.....	590.10
1 collector (salary and fees).....	883.25		
1 deputy collector and inspector.....	900.00	<b>PORT TOWNSEND, WASH.</b>	
1 deputy collector, inspector, and boatman.....	480.00	1 collector (salary, fees, etc.).....	5,346.68
3 Total.....	2,263.25	3 deputy collectors, \$2,000.....	5,432.18
		1 deputy collector, \$1,600.....	1,520.88
		4 deputy collectors, \$1,500.....	4,907.61
		1 deputy collector.....	1,400.00
		1 deputy collector.....	1,200.00
		1 deputy collector, \$4 per day.....	1,460.00
		1 deputy collector and inspector, \$3 per day.....	750.00
		2 clerks, \$1,200.....	1,567.86
		2 clerks, \$1,000.....	2,000.00
		1 inspector, \$4 per day.....	1,460.00
		11 inspectors, \$3.50 per day.....	13,955.93
		4 inspectors and boatmen, \$2.50 per day.....	3,650.00
		1 inspector and boatman, \$2 per day.....	730.00
		1 inspector and boatman.....	710.00
		3 storekeepers, \$1,200.....	2,298.90

## STATEMENT SHOWING THE NUMBER, OCCUPATION, AND COMPENSATION OF PERSONS EMPLOYED IN THE UNITED STATES CUSTOMS SERVICE, ETC.—Continued.

Port, number of persons, and occupation.	Compensation.	Port, number of persons, and occupation.	Compensation.
PORT TOWNSEND, WASH.—continued.		MILWAUKEE, WIS.—continued.	
1 watchman (night), \$2.50 per night.	\$912.50	1 deputy collector	\$1,800.00
2 revenue boatmen, \$782.50*	1,565.00	1 deputy collector and inspector	1,350.00
41 Total	50,867.54	2 deputy collectors and inspectors, \$1,200	2,400.00
WHEELING, W. VA.		2 deputy collectors and inspectors, \$500	1,000.00
1 surveyor (salary, fees, etc.)	849.14	1 deputy collector and inspector, \$3 per day	1,095.00
1 special deputy surveyor	890.00	1 deputy collector and inspector, \$1.15 per day	419.75
2 Total	1,649.14	1 deputy collector and inspector, \$1 per day	365.00
LA CROSSE, WIS.		1 deputy collector and inspector, 80 cents per day	292.00
1 surveyor	350.00	1 deputy collector and inspector, 45 cents per day	164.25
MILWAUKEE, WIS.		1 inspector (temporary), \$3 per day	18.00
1 collector (salary, fees, etc.)	3,253.63	1 opener and packer	720.00
1 deputy collector	2,000.00	15 Total	14,877.63

\* Includes 50 cents per diem each for rations.

## RECAPITULATION BY STATES, TERRITORIES, ETC.

States, Territories, etc.	Number.	Compensation.	States, Territories, etc.	Number.	Compensation.
Alabama	16	\$14,867.60	Montana	5	\$5,750.00
Alaska*	14	13,083.86	Nebraska	5	7,139.84
Arizona	17	16,479.98	New Hampshire	7	7,148.83
California	238	318,971.08	New Jersey	19	14,728.08
Colorado	3	6,752.56	New York	2,128	2,814,728.83
Connecticut	27	31,513.58	North Carolina	21	16,329.15
Delaware	11	7,978.15	North Dakota	9	2,718.50
District of Columbia	9	9,640.17	Ohio	61	75,777.61
Florida	98	87,062.26	Oregon	34	49,935.71
Georgia	26	27,964.80	Pennsylvania	307	415,865.31
Illinois	106	129,182.20	Rhode Island	19	18,508.37
Indiana	7	9,995.39	South Carolina	21	21,929.30
Iowa	5	1,134.90	Tennessee	8	7,579.44
Kentucky	16	18,749.60	Texas	126	139,285.12
Louisiana	196	200,147.82	Vermont	75	73,684.49
Maine	118	125,893.41	Virginia	38	36,032.10
Maryland	208	269,124.93	Washington	41	50,867.54
Massachusetts	874	600,988.02	West Virginia	2	1,649.14
Michigan	156	133,704.89	Wisconsin	16	15,227.63
Minnesota	38	37,613.71			
Mississippi	9	7,605.32			
Missouri	42	59,223.68	Grand total	5,236	15,900,550.90

\* See note under Sitka, Alaska.

† Of this amount, \$35,953.66 was reimbursed to the United States by owners and consignees of vessels, proprietors of private bonded warehouses, and sundry corporations, leaving a net grand total of \$5,864,597.24.

POPULATION, NET REVENUE, AND NET EXPENDITURES OF THE GOVERNMENT FROM 1837 TO JUNE 30, 1891, AND PER CAPITA OF THE REVENUES AND PER CAPITA OF EXPENDITURES.

Year.	Population.	Net revenue.	Per capita on revenue.	Net expenses.	Per capita on expenditures.
1837	15,655,000	\$24,954,153.00	\$1.59	\$37,243,496.00	\$2.38
1838	16,112,000	26,302,562.00	1.63	33,865,059.00	2.10
1839	16,584,000	31,482,750.00	1.90	26,899,128.00	1.62
1840	17,069,453	19,480,115.00	1.14	24,317,579.00	1.42
1841	17,591,000	16,860,160.00	.96	26,565,873.00	1.51
1842	18,132,000	19,976,197.00	1.10	25,205,761.00	1.39
1843 (6 months)	18,694,000	8,302,702.00	.89	11,858,075.00	1.27
1844	19,276,000	29,321,374.00	1.62	22,337,571.00	1.16
1845	19,878,000	29,970,106.00	1.51	22,937,408.00	1.15
1846	20,500,000	29,699,968.00	1.45	27,766,925.00	1.35
1847	21,145,000	26,495,769.00	1.25	57,281,412.00	2.71
1848	21,805,000	35,735,779.00	1.64	45,377,225.00	2.08
1849	22,489,000	31,208,143.00	1.39	45,051,657.00	2.00
1850	23,191,876	43,603,439.00	1.88	39,543,492.00	1.71
1851	23,995,000	52,559,304.00	2.19	47,709,017.00	1.99
1852	24,802,050	49,846,816.00	2.01	44,194,919.00	1.78
1853	25,615,000	61,587,054.00	2.40	48,184,111.00	1.88
1854	26,433,000	73,800,341.00	2.79	58,044,862.00	2.20
1855	27,256,000	65,350,575.00	2.40	59,742,668.60	2.19
1856	28,083,000	74,056,699.00	2.64	69,571,026.00	2.48
1857	28,916,000	68,965,313.00	2.38	67,795,708.00	2.34
1858	29,753,000	46,655,366.00	1.57	74,185,270.00	2.49
1859	30,596,000	53,486,466.00	1.75	69,070,977.00	2.26
1860	31,443,321	56,064,608.00	1.78	63,130,598.00	2.01
1861	32,064,000	41,509,930.00	1.29	66,546,645.00	2.08
1862	32,704,000	51,987,455.00	1.59	474,761,819.00	14.52
1863	33,365,000	112,697,291.00	3.38	714,740,725.00	21.42
1864	34,046,000	264,626,772.00	7.77	865,322,642.00	25.42
1865	34,748,000	333,714,605.00	9.60	1,297,555,224.00	37.34
1866	35,469,000	558,032,620.00	15.73	520,809,417.00	14.68
1867	36,211,000	490,634,010.00	13.55	357,542,675.00	9.87
1868	36,973,000	405,038,083.00	10.97	377,340,285.00	10.21
1869	37,756,000	370,943,747.00	9.82	322,865,278.00	8.55
1870	38,558,371	411,255,478.00	10.67	309,653,561.00	8.03
1871	39,555,000	383,323,945.00	9.69	292,177,188.00	7.39
1872	40,596,000	374,106,868.00	9.22	277,517,963.00	6.84
1873	41,677,000	333,738,205.00	8.01	290,345,245.00	6.97
1874	42,796,000	304,978,755.00	7.13	302,633,873.00	7.07
1875	43,951,000	288,000,051.00	6.55	274,623,393.00	6.25
1876	45,137,000	294,095,865.00	6.52	265,101,085.00	5.87
1877	46,353,000	281,406,419.00	6.07	241,334,475.00	5.21
1878	47,598,000	257,763,879.00	5.42	236,964,327.00	4.98
1879	48,866,000	273,827,184.00	5.60	266,947,884.00	5.46
1880	50,155,783	333,526,611.00	6.65	267,642,958.00	5.34
1881	51,316,000	360,782,293.00	7.00	260,712,888.00	5.08
1882	52,495,000	403,525,250.00	7.68	257,981,440.00	4.91
1883	53,693,000	398,287,582.00	7.41	265,408,138.00	4.94
1884	54,911,000	348,519,870.00	6.36	244,126,244.00	4.44
1885	56,148,000	323,690,706.00	5.76	260,226,935.00	4.63
1886	57,404,000	336,439,727.00	5.86	242,483,138.00	4.22
1887	58,680,000	371,403,277.00	6.33	267,932,179.00	4.56
1888	59,974,000	379,266,075.00	6.32	*267,924,801.00	4.46
1889	61,289,000	387,050,059.00	6.31	†299,288,978.00	4.88
1890	62,622,250	403,080,982.00	6.43	‡318,040,710.00	5.07
1891	63,975,000	456,184,138.00	7.13	§365,774,681.00	5.71

\* This includes \$8,270,842.46 of "premiums on purchase of bonds."

† This includes \$17,292,362.65 of "premiums on purchase of bonds."

‡ This includes \$20,304,224.06 of "premiums on purchase of bonds."

§ This includes \$10,401,220.61 of "premiums on purchase of bonds."

NOTE.—This statement has been revised and corrected according to census report of 1890.

## COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF CUSTOMS FOR THE FISCAL YEAR 1891.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Alabama .....	\$12,458.92	\$10,837.44	Pennsylvania .....	\$21,052,881.52	\$505,874.27
Alaska .....	3,256.17	13,293.80	Rhode Island .....	329,115.09	21,035.87
Arizona .....	35,621.97	22,470.38	South Carolina .....	33,897.27	18,994.26
California .....	8,082,422.62	399,153.06	Tennessee .....	57,362.86	7,668.17
Colorado .....	110,514.43	7,460.49	Texas .....	679,854.99	161,303.19
Connecticut .....	475,992.21	36,187.96	Vermont .....	767,748.26	86,432.60
Dakota .....	30,400.00	2,891.60	Virginia .....	22,710.04	30,426.08
Delaware .....	16,268.61	7,240.38	West Virginia .....	148,294.70	1,159.46
District of Columbia .....			Washington .....	148,094.71	55,288.82
Florida .....	80,766.29	10,864.52	Wisconsin .....	392,219.76	19,309.44
Georgia .....	1,221,558.27	115,531.99	Amount paid by disbursing agent for salaries, etc. ....		295,730.15
Illinois .....	75,780.11	24,539.54	Contingent expenses and fees in customs cases .....		23,138.21
Indiana .....	5,786,811.65	137,124.29	Transportation .....		508.17
Iowa .....	156,279.77	10,161.05	Miscellaneous (rent, stationery, etc.) .....		53,420.25
Kentucky .....	13,484.61	1,061.46			6,965,070.18
Louisiana .....	275,035.83	22,871.74	Deduct excess of repayment at Sandusky, Ohio .....		793.00
Maine .....	2,086,483.79	218,373.17	Total receipts and total net expenditures .....	219,522,205.23	6,964,367.09
Maryland .....	607,025.73	114,732.34			
Massachusetts .....	3,712,217.38	276,691.15			
Michigan .....	18,200,051.70	697,143.85			
Minnesota .....	837,580.94	133,930.47			
Mississippi .....	337,432.30	37,945.92			
Missouri .....	5,990.74	5,863.11			
Montana .....	1,699,096.62	65,108.19			
Nebraska .....	30,613.04	3,936.41			
New Hampshire .....	99,838.42	6,513.73			
New Jersey .....	64,145.99	5,985.39			
New York .....	18,999.37	13,122.02			
North Carolina .....	149,862,184.67	3,085,897.20			
Ohio .....	21,377.10	8,912.53			
Oregon .....	1,477,941.32	101,182.12			
	650,395.36	87,753.94			

## COMPARATIVE STATEMENT OF THE RECEIPTS AND EXPENDITURES ON ACCOUNT OF INTERNAL REVENUE FOR THE FISCAL YEAR 1891.

States and Territories.	Receipts.	Expenditures.	States and Territories.	Receipts.	Expenditures.
Alabama .....	\$93,328.00	\$21,135.23	Montana .....	\$151,966.29	\$21,069.99
Arkansas .....	97,456.83	28,865.27	Nebraska .....	3,230,163.64	42,982.60
California .....	2,065,972.08	87,179.94	New Hampshire .....	460,106.66	17,693.26
Colorado .....	295,622.43	20,664.74	New Jersey .....	4,091,290.62	53,134.42
Connecticut .....	955,119.94	35,575.19	New Mexico .....	36,491.65	11,100.15
Florida .....	485,789.83	15,848.92	New York .....	16,554,034.67	235,723.22
Georgia .....	574,733.00	98,761.28	North Carolina .....	2,478,434.24	311,601.96
Illinois .....	38,345,572.92	213,288.97	Ohio .....	14,365,286.27	157,655.71
Indiana .....	6,474,040.14	72,876.79	Oregon .....	324,257.24	19,509.48
Iowa .....	432,431.60	29,912.71	Pennsylvania .....	10,307,969.28	275,418.98
Kansas .....	193,156.71	18,130.85	South Carolina .....	69,732.21	27,609.70
Kentucky .....	15,830,485.26	599,792.65	Tennessee .....	1,276,712.86	111,206.66
Louisiana .....	644,809.35	32,053.68	Texas .....	223,609.58	34,466.84
Maine .....	3,060,113.80	97,979.49	Virginia .....	3,206,967.37	122,044.53
Massachusetts .....	2,314,575.93	56,903.14	West Virginia .....	834,784.33	31,483.72
Michigan .....	2,207,558.90	39,306.24	Wisconsin .....	3,607,977.73	50,547.92
Minnesota .....	2,733,568.95	31,780.21	Miscellaneous .....	231.96	887,815.66
Mississippi .....	525.00				
Missouri .....	7,661,372.17	92,965.55	Total .....	145,686,249.44	4,003,485.65



## RECEIPTS AND EXPENDITURES OF THE GOVERNMENT.

QUARTER ENDING SEPTEMBER 30, 1890.

Net receipts.	Amounts.	Net expenditures.	Amounts.
Customs .....	\$67, 973, 907. 09	Civil and miscellaneous .....	\$23, 279, 670. 94
Internal revenue .....	37, 916, 314. 14	War Department .....	11, 164, 820. 90
Sales of public lands .....	1, 023, 621. 48	Navy Department .....	5, 259, 419. 26
Miscellaneous sources .....	5, 011, 991. 44	Interior Department, Indians .....	985, 963. 56
Net revenue .....	111, 925, 834. 15	Interior Department, pensions .....	33, 739, 818. 43
Loans and Treasury notes .....	12, 529, 365. 25	Interest on the public debt .....	21, 513, 488. 59
Total net receipts .....	124, 455, 199. 40	Net ordinary expenses .....	95, 943, 181. 68
Balance in the Treasury June 30, 1890 .....	691, 527, 403. 76	Premium on purchase of U. S. bonds .....	8, 308, 419. 90
Total .....	815, 982, 603. 16	Total net expenditures .....	104, 251, 601. 58
		Balance in the Treasury September 30, 1890 .....	711, 731, 001. 58
		Total .....	815, 982, 603. 16

QUARTER ENDING DECEMBER 31, 1890.

Customs .....	55, 444, 576. 81	Civil and miscellaneous .....	28, 511, 898. 21
Internal revenue .....	37, 818, 198. 28	War Department .....	12, 323, 055. 83
Sales of public lands .....	1, 155, 567. 91	Navy Department .....	6, 957, 652. 51
Miscellaneous sources .....	5, 515, 677. 02	Interior Department, Indians .....	2, 652, 353. 96
Net revenue .....	99, 934, 020. 02	Interior Department, pensions .....	35, 261, 268. 49
Balance in Treasury September 30, 1890 .....	711, 731, 001. 58	Interest on Public debt .....	8, 310, 531. 90
Total .....	811, 665, 021. 60	Net ordinary expenses .....	94, 016, 760. 90
		Redemption of loans and Treasury notes .....	8, 798, 371. 50
		Premium on purchase of U. S. bonds .....	2, 053, 219. 34
		Total net expenditures .....	104, 868, 351. 74
		Balance in Treasury December 31, 1890 .....	706, 796, 669. 86
		Total .....	811, 665, 021. 60

QUARTER ENDING MARCH 31, 1891.

Customs .....	57, 726, 297. 28	Civil and miscellaneous .....	27, 582, 988. 33
Internal revenue .....	32, 828, 956. 83	War Department .....	10, 998, 147. 19
Sales of public lands .....	864, 749. 89	Navy Department .....	6, 823, 934. 37
Miscellaneous sources .....	4, 804, 506. 63	Interior Department, Indians .....	2, 749, 578. 21
Net revenue .....	96, 224, 510. 73	Interior Department, pensions .....	27, 909, 076. 56
Loans and Treasury notes .....	2, 600, 089. 00	Interest on public debt .....	3, 912, 850. 21
Balance in Treasury December 31, 1890 .....	706, 796, 669. 86	Net ordinary expenses .....	79, 976, 574. 87
Total .....	805, 621, 269. 59	Premium on purchase of U. S. bonds .....	39, 581. 37
		Balance in Treasury March 31, 1891 .....	725, 605, 113. 35
		Total .....	805, 621, 269. 59

QUARTER ENDING JUNE 30, 1891.

Customs .....	38, 377, 424. 05	Civil and miscellaneous .....	30, 673, 610. 01
Internal revenue .....	37, 122, 780. 19	War Department .....	14, 234, 041. 09
Sales of public lands .....	985, 596. 03	Navy Department .....	7, 072, 890. 32
Miscellaneous sources .....	8, 042, 282. 14	Interior Department, Indians .....	2, 139, 573. 28
Net revenue .....	84, 528, 082. 41	Interior Department, pensions .....	27, 505, 787. 92
Loans and Treasury notes .....	1, 525, 304. 13	Interest on the public debt .....	3, 810, 264. 67
Balance in Treasury March 31, 1891 .....	725, 605, 113. 35	Net ordinary expenses .....	85, 436, 167. 29
Total .....	811, 658, 499. 89	Balance in the Treasury, June 30, 1890 .....	726, 222, 332. 60
		Total .....	811, 658, 499. 89

## RECEIPTS AND EXPENDITURES OF THE GOVERNMENT—Continued.

FISCAL YEAR ENDING JUNE 30, 1891.

Net receipts.	Amounts.	Net expenditures.	Amounts.
Customs .....	\$219,522,205.23	Civil and miscellaneous .....	\$110,048,167.49
Internal revenue .....	145,686,249.44	War Department .....	48,720,065.01
Sales of public lands .....	4,029,535.41	Navy Department .....	26,113,896.46
Miscellaneous sources .....	23,374,457.23	Interior Department, Indians .....	8,527,469.01
Net revenue .....	392,612,447.31	Interior Department, pensions .....	124,415,951.40
Loans and Treasury notes .....	7,856,386.88	Interest on the public debt .....	37,547,135.37
Total net receipts .....	400,468,834.19	Net ordinary expenses .....	355,372,684.74
Balance in Treasury, June 30, 1890 .....	691,527,403.76	Premium on purchase of U. S. bonds .....	10,401,220.61
		Total net expenditures .....	365,773,905.35
		Balance in the Treasury June 30, 1891 .....	726,222,332.60
Total .....	1,091,996,237.95	Total .....	1,091,996,237.95

(No. 16.)

## REPORT OF THE SUPERVISING SPECIAL AGENT.

TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., November 7, 1891.*

SIR: I have the honor to submit the following report of the operations of the division of special agents for the past fiscal year:

Number of reports made .....	5,033
Number of suits commenced .....	58
Number of seizures .....	1,026
Number of arrests for smuggling .....	64
Number of customs districts examined .....	61
Value of seizures .....	\$143,236.17
Amounts recovered on account of seizures, fines, penalties, and duties ..	\$225,690.65
Reduction in expenses recommended .....	\$321,920.25
Amount expended for salaries and traveling expenses of special agents.	\$83,019.54.

From these figures it will appear that the special agents have been actively engaged during the past year in the detection and prevention of frauds upon the customs revenue, and in the examination of the books, papers, and accounts of customs officers—duties prescribed for them by law. The supervision of the agents appointed for the care and protection of the seal islands in Alaska, and of the officers for the enforcement of the Chinese exclusion acts, has recently been assigned to this division.

As illustrative of the methods employed to evade the customs revenue, I mention the following cases, some of which have been subjects of newspaper comment.

1. Certain French manufacturers of kid gloves, through their American agents, sought to have their goods appraised at less than the true market value, and induced the appraising officers to accept their values as correct. The facts coming to the knowledge of officers of this division, reappraisements were ordered and resulted in substantial advances in values, notwithstanding a bitter contest by the importers, and a large amount of duties was thus saved to the Treasury. Other importers of gloves, as well as American manufacturers, were deeply interested in these cases, their business interests being jeopardized by such undervaluations.

2. One or more dealers in silks and high-class dress goods in Paris had adopted a system of sending agents to our principal cities for the purpose of taking orders from reputable dressmakers for goods to be delivered to them duty paid. The goods thus forwarded were consigned to a custom-house broker and entered by him at low values, in some

instances representing not more than one-fourth of the actual price or market value in Paris. A seizure of a number of packages of goods of this character was made in New York, and it is believed that this class of frauds has been suppressed.

3. It having been alleged that Canadian dealers were selling goods to American tourists, to be delivered by express, an investigation disclosed that conductors and porters of sleeping cars on lines crossing the international boundary were actively engaged in this system of smuggling. One of them was detected, the goods in his possession seized, and the offender committed for trial. A large number of packages thus smuggled have been traced through the books of express offices, where they were deposited for shipment to destination. It is believed that the action taken in these cases has had a wholesome effect in deterring merchant tailors and others in Canada from employing such methods to increase their business, and from the practice which has existed of sending agents to our cities and towns to solicit orders for clothing to be delivered by unlawful means.

4. Frauds upon the revenue, by what is known as the "dummy" package system, practiced so extensively some years ago, have been revived. A seizure was recently made at San Francisco of imported goods received there by rail under immediate transportation bond from New York. The invoice and entry presented at the custom-house described four packages of cotton quilts of the value of \$327.69. One package was sent to the appraiser's store for examination and the other three were ordered to be delivered from the cars to the importer without examination. The package selected for appraisal contained cotton quilts according to the invoice, while the others, upon seizure, before they reached the importer's hands, were found to contain silks, dress goods, and other merchandise paying high rates of duty of the value of \$2,973. The extent to which these frauds have been perpetrated is not yet fully disclosed. The records show that the firm implicated has imported more than a thousand cases of goods, and it is probable that a large proportion of the invoices were fraudulent; a searching investigation is in progress, but it is to be regretted that there is no legal method by which an inspection of their books can be enforced for the purpose of ascertaining the amount due from them to the public treasury. It seems clear that such a system of fraud could not be carried on successfully under the customs regulations except by collusion with the official whose duty it was to designate the packages to be examined. That officer, in the present instance, has been dismissed, and an investigation is in progress for the purpose of ascertaining whether or not sufficient proofs can be obtained to sustain criminal proceedings against him.

5. Evidence has been discovered tending to prove that American liquors exported without the payment of internal-revenue tax, which are ordinarily liable upon reimportation to a duty of 90 cents per gallon, have been manipulated or fortified abroad in such manner as to change their character, and thus render them liable to a duty of \$2.50 per gallon imposed by law upon imported spirits. The evidence has been submitted to the proper legal officers, and the questions involved will be determined by the courts.

The foregoing are typical cases selected from many others upon which the special agents are constantly engaged, and the investigation of which has caused the recovery of increased duties and penalties and checked fraudulent practices. This has not been accomplished without some irritation and in instances criticism in the public press, inspired doubt-

less by those whose invoices have been called in question, as well as by merchants of unquestioned integrity who have unadvisedly given ear to the complaints of agents of foreign manufacturers seeking admission of their goods at fictitious values, to the manifest loss of revenue and injury to honest trade.

It is unfortunately true that public officers on account of such opposition and criticism sometimes shrink from the performance of a plain duty. A special agent who should fail in his duty from such considerations would be unfit for his position, and this remark applies to all officers charged with the enforcement of the revenue laws.

It has been the purpose of the special agents under the instructions and regulations of the Department to so perform the delicate and important labors devolving upon them as to avoid unnecessary inconvenience or embarrassment to business interests, and it is gratifying to note that in their work they have had the full confidence and support of successive Secretaries of the Treasury during the past twenty years. But the duties alluded to by no means include all the work performed by these officers. Regular and systematic examinations made by them as often as once a year of the books, accounts, and methods of business in each of the custom-houses, secure the correction of irregularities and promote the efficiency of the customs service. They have also been called upon, under special and confidential instructions of the Secretary, to conduct many important and difficult investigations, requiring the exercise of ability, honesty, and sound judgment, and their reports in these cases have been the basis of executive action.

The success of the Government in obtaining a verdict in the hat-trimings case recently tried in Philadelphia, the questions at issue involving many millions of dollars, was due in large measure to the indefatigable efforts of officers of this division who were assigned to aid the district attorney in the preparation of the suit for trial.

One of the serious questions confronting the department in the exercise of its function of collecting the revenue is the great difficulty under present conditions of enforcing the laws against smugglers who make the Dominion of Canada the base of their operations. Until within the past few years the long line of frontier from Lake Superior to the Pacific Ocean needed but little watch care, as the international boundary line ran through a region, some hundreds of miles in width, practically uninhabited. Now all this is changed; railways running parallel on both sides of the boundary line, intersected by other railways crossing the line, have brought with them population and constant communication between the two countries. There are but four collection districts upon the northern frontier between the Lake of the Woods and the Pacific Ocean, a distance of about eleven hundred miles, each district embracing a large territory. The number of officers for preventive duty upon this long line of frontier does not exceed twenty, and the present customs appropriation will not admit of any material increase of this force. Although these officers are active and vigilant, making frequent captures of smuggled goods, chiefly opium, it is apparent that their efforts to prevent smuggling are, in a large degree, futile. A similar condition of affairs exists upon the long boundary line between the United States and Mexico.

The district of Puget Sound, comprising many islands within a few miles of British territory and a long line of water front, furnishes facilities for smuggling and the clandestine introduction of Chinese, against which the customs officers have vainly contended. The revenue steamer on that station, under its present energetic commander, has

done good work in checking smuggling, but this vessel is unfit, on account of her size and want of speed, to render an efficient service. It is believed that it will be necessary to employ a number of speedy steam launches to patrol the waters of Puget Sound in order to break up this illicit traffic.

I am reliably informed that during the last year 125,000 pounds of crude opium were imported and manufactured at Victoria, making about 70,000 pounds of the prepared article for smoking purposes, and that nearly every pound of it was smuggled into the United States. It is more profitable to take the risk of an occasional capture and confiscation than to pay the enormous duty of \$12 per pound, which is prohibitive of legitimate importations and is the essential basis of the smuggler's profit. Reduce the duty to \$4 per pound and his occupation will be gone. The present arrangement benefits the Canadian government, which collects \$1 per pound upon the crude opium used in the manufacture of the prepared article. Our tariff act of 1890 admits crude opium containing 9 per cent of morphia free, but imposes a duty of \$12 per pound upon opium of a lower grade, such as is used in the preparation of the drug for smoking purposes, the same rate as is imposed upon prepared opium. The practical effect of this is that the revenue formerly derived from imported opium is turned over to Canada and to smugglers. It were better to declare all opium free of duty than to leave the present laws on the statute book. The enormous profits in opium smuggling, due entirely to the high duty, have induced the employment of large capital and a great number of bold, skillful men to engage in the illicit traffic made so alluring by existing laws.

But the smuggling of opium is not the only alarming consequence following the opening up of the railways through Manitoba, the Northwest Territory, and British Columbia. The various acts of Congress having for their object the exclusion of Chinese laborers from the United States are practically nullified by the clandestine introduction of Chinese coming direct from China through the Dominion of Canada. The steamers of the Canadian Pacific Railway Company land Chinese at Vancouver by thousands. The Canadian Government collects a head tax of \$50 upon each Chinese person and gives him a certificate which enables him to return to Canada without payment of the tax a second time should he be detected in entering the United States. The law provides that any Chinese person found unlawfully within the United States shall be caused to be removed therefrom to the country whence he came, at the cost of the United States, after being brought before some justice, judge, or commissioner of a court of the United States, and found to be one not entitled to remain in the United States. Inasmuch as nine-tenths of the Chinamen caught within our lines near the Canadian frontier come direct from China, although they enter by way of Canada, they have been treated, so far as this Department is concerned, and in accordance with the views of the Attorney-General, as liable to deportation to China as the country whence they came.

The act of September 13, 1888, which by its terms would seem to be inoperative until the exchange of ratifications of the then pending treaty between the United States and China (which was never ratified), contains certain provisions for an appeal from the decision of the commissioner in these cases to the courts. Such appeals have been entertained by the courts, and in several cases they have given the statute another construction from that of the head of this Department and of the Attorney-General, by deciding that Canada, and not China, was the country whence these Chinamen came, within the meaning of the law. The

effect of this is that Chinese persons once returned to Canada again enter the country, and repeated instances of this kind have occurred. Thus the object of the Chinese restriction acts is practically defeated.

The necessity for a revision of the customs laws, and particularly for a reorganization of customs districts with a view to the abolishment or consolidation of districts in which little or no customs business is done, is shown by the tabular statement of the business of the several districts during the last fiscal year, hereto appended. It will be seen that in thirty-one districts and ports no duties were collected, and in forty-three of them the expenses exceeded the receipts. The decay of commerce in many of the old customs districts, coupled with the rapid growth of the Northwest and the need for the creation of new ports and districts upon the coast as well as frontier, would seem to demand new and comprehensive legislation upon this subject.

Respectfully yours,

A. K. TINGLE,  
*Supervising Special Agent.*

Hon. CHARLES FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

## STATEMENT OF CUSTOMS BUSINESS FOR THE FISCAL YEAR ENDED JUNE 30, 1891.

Districts and ports.	Vessels entered.		Vessels cleared.		Entries of mer- chandise.	Docu- ments issued to vessels.	Duties and tonnage tax.	Aggregate re- ceipts.	Value of exports.		Expenses.	Average number of per- sons em- ployed.	Cost to col- lect \$1.
	For- eign.	Coast- wise.	For- eign.	Coast- wise.					Foreign.	Domestic.			
Alaska (Sitka), Alaska	29	20	36	24	82	35	\$4,923.57	\$8,527.83		\$39,073	\$12,117.22	12	1.42
Albany, N. Y.					736	422	110,013.89	110,241.40			13,323.65	8	1.20
Albemarle (Edenton), N. C.						162		45.70			1,730.30	2	37.862
Alexandria, Va.	5	30	10	28	13	114	112.66	128.71			1,216.80	2	9.453
Annapolis, Md.						201		43.50			952.50	2	21.896
Apalachicola, Fla.	41	38	30	53	5	70	995.37	1,258.70		122,359	2,535.12	4	2.014
Arizona (Nogales), Ariz.					922		36,961.07	38,191.73	\$1,512		22,268.56	15	.583
Arroostook (Houlton), Me.					803		32,643.65	34,992.13			8,831.44	8	.252
Atlanta, Ga.					19		9,509.63	11,018.52			1,978.10	2	.179
Baltimore, Md.	617	1,211	709	733	10,949	1,580	3,711,987.93	3,766,922.22	55,768	64,356,479	272,560.99	194	.072
Bangor, Me.	13		44		952	225	238,947.03	241,017.16	11	219,304	12,760.87	9	.052
Barnstable, Mass.	59	14	33	6	87	454	2,012.68	2,757.48			5,743.84	18	2.083
Bath, Me.	127	65	5	14	179	358	10,076.62	10,208.57			5,679.03	8	.556
Beaufort, N. C.					169						1,134.50	2	
Beaufort, S. C.	30	54	74	10	5	58	1,282.52	1,972.22			5,075.32	7	2.573
Belfast, Me.	112		114		119	202	3,355.81	3,860.97			2,716.20	6	.703
Boston and Charlestown, Mass.	2,437	823	2,413	977	53,752	1,298	17,950,405.31	18,038,772.34	300,564	76,719,517	612,226.68	511	.033
Brazos (Brownsville), Tex.	3	34	2	33	1,397	1	10,762.86	12,639.79	77,873	566,901	33,626.64	26	2.660
Bridgeton, N. J.					1	471	45.96	52.06			568.27	3	10.915
Bristol and Warren, R. I.						33					54.15	2	
Brunswick, Ga.	148	519	193	428	29	98	7,621.13	9,193.31		7,312,401	6,548.94	5	.712
Buffalo Creek (Buffalo), N. Y.	1,281	2,655	1,241	3,063	16,556	368	862,175.11	870,832.46	232,871	448,530	56,684.69	42	.065
Burlington, Iowa					135	83		16.08			454.98	2	28.294
Burlington (Trenton), N. J.					38		1.25				184.80	1	147.84
Cairo, Ill. (for 8 months)					2	18					258.77	1	
Cape Vincent, N. Y.	1,130	609	1,099	629	1,914	71	48,630.98	50,049.48	6,500	94,000	13,838.33	14	.276
Castine, Me.	2		7		25	341	159.76	192.01		10,361	3,265.37	6	17.006
Champlain (Plattsburg), N. Y.	944		1,048	522	9,982	362	387,539.91	394,790.59		2,410,318	32,996.07	29	.083
Charleston, S. C.	164	425	211	33	129	284	31,689.81	34,708.94		21,940,886	15,506.51	12	.447
Chattanooga, Tenn.						5					500.00	1	
Cherrystone (Cape Charles City), Va.						834					2,066.59	3	
Chicago, Ill.	122	9,985	239	9,881	19,162	462	5,706,791.32	5,794,515.51	14,058	2,325,962	136,030.84	98	.023
Cincinnati, Ohio.					2,139	159	1,008,708.69	1,011,534.44			33,259.77	25	.032
Columbus, Ohio					307		61,040.96	61,051.06			5,257.93	3	.086
Corpus Christi, Tex.					806	42	18,134.34	21,628.46	54,129	3,706,833	26,171.57	22	1.210
Cuyahoga (Cleveland), Ohio	299	4,837	417	4,753	1,142	484	337,405.12	338,598.24		439,056	23,833.30	18	.070
N. and S. Dakota (Pembina), (3 mo's).					230		30,963.10	31,380.33		195,219	2,845.10	9	.090
Delaware (Wilmington) Del.	9	39	8	20	74	253	16,211.46	16,785.94		561,449	7,592.01	11	.452



Denver, Colo.					475		110,399.09	110,556.17			4,864.91	3	.044
Detroit, Mich.	3,185	3,111	3,264	3,266	18,392	641	618,255.92	630,670.30	42,164	5,096,684	71,290.09	64	.113
Dubuque, Iowa					45	21	13,484.61	13,672.76			359.60	2	.026
Duluth, Minn.	157	993	142	1,023	312	89	7,489.67	8,313.57	69,059	1,657,041	5,401.08	4	.660
Dunkirk, N. Y.	7	34	7	36	6	11	2,274.11	2,285.31			1,063.81	1	.465
Eastern (Crisfield), Md.						950		7.10			2,219.18	2	312.560
Edgartown, Mass.	33	1		33		59	206.32	456.41			3,008.83	5	6.592
Erie, Pa.	60	651	53	677	128	55	21,250.22	21,368.27		2,240	3,312.20	3	.155
Evansville, Ind.					62	70	5,521.56	5,533.95			1,150.20	2	2.07
Fairfield (Bridgeport), Conn.	11	982	12	522	321	219	149,731.88	150,141.08			5,648.07	4	.037
Fall River, Mass.	30	797	29	690	94	115	71,080.32	71,250.70			5,076.54	4	.071
Fernandina, Fla.	52	274	78	261	7	73	3,578.36	4,278.98		681,284	3,232.62	3	.755
Frenchman's Bay (Ellsworth), Me.	20		8	3	27	302	214.99	480.88			3,896.78	5	8.104
Galena, Ill.						19		1.45			350.00	1	241.379
Galveston, Tex.	183	303	205	259	821	303	168,371.52	174,790.82	93,606	33,678,399	41,112.76	27	.235
Genesee (Rochester), N. Y.	700	254	709	262	1,353	30	279,227.39	280,833.13	55	884,194	21,221.29	18	.075
Georgetown, D. C.	18	93	18	6	669	154	80,646.39	81,445.85			9,670.19	6	.118
Georgetown, S. C.	3	41	15	5		32	15.51	30.68		34,648	1,119.64	2	36.494
Gloucester, Mass.	146	32	140	54	771	668	19,368.69	22,612.44	230	8,104	12,224.65	12	.540
Grand Rapids, Mich.					255		22,982.10	22,989.10			1,204.00	1	.052
Great Egg Harbor (Somers Point), N. J.						157		3.00			783.36	2	261.120
Hartford, Conn.		193		184	751	95	220,623.25	221,140.30			9,516.35	6	.043
Humboldt (Eureka), Cal.	10	97	25	9	2	85	1,174.92	1,330.98		154,503	2,713.30	1	2.038
Huron (Port Huron), Mich.	996	3,956	848	3,989	14,009	588	180,917.74	191,153.70	58,990	8,967,249	43,605.32	49	.228
Indianapolis, Ind.					565		150,880.71	151,208.38			6,736.54	4	.044
Kansas City, Mo.					926	23	200,430.15	200,730.55			14,065.24	5	.070
Kennebunk, Me.					1	33		7.25			485.00	2	66.896
Key West, Fla.	294	221	308	186	5,203	178	897,188.68	909,987.01	3,340	367,886	37,473.29	38	.041
La Crosse, Wis.						62		35.35			350.00	1	9.900
Lincoln, Nebr.							4,885.78	4,895.78			1,263.55	2	.257
Little Egg Harbor (Tuckerton), N. J.						21		31.55			303.82	2	9.629
Louisville, Ky.					1,391	57	275,910.08	277,420.70			25,158.90	11	.090
Machias, Me.	47	8	147	29	19	442	765.99	1,387.66		38,265	2,481.70	4	1.788
Marblehead, Mass.	21	4	26	8	31	77	4,895.59	5,095.64			1,840.13	3	.361
Memphis, Tenn.					421	111	47,366.10	48,879.34			6,718.05	5	.137
Miami (Toledo), Ohio.	269	1,908	298	1,896	415	88	57,117.99	57,830.78		1,051,701	5,803.51	6	.100
Michigan (Grand Haven), Mich.	94	7,616	81	7,626	8	400	1,397.72	1,880.99		139,423	5,435.88	11	2.889
Milwaukee, Wis.	17	10,691	11	10,275	1,333	602	392,331.17	393,530.55	10,283		13,674.16	14	.034
Minnesota (St. Paul), Minn.	33		33	1,927	29	313,659.26	319,750.16			1,263,725	30,904.18	23	.096
Minnesota (Minneapolis), Minn.													
Mobile, Ala.	182	131	215	71	122	215	12,406.27	14,175.27	1,479	3,402,854	11,677.51	12	.823
Montana (Fort Benton), Mont.					422		31,948.89	32,099.44		271,201	4,216.26	3	.131
Nantucket, Mass.			1			80					331.22	1	.131
Nashville, Tenn. (for 4 months)					35	11	228.70	264.11			351.74	1	1.331
Natchez, Miss.						2					508.90	2	.131
Newark, N. J.	86	13	62	8	135	147	3,312.65	4,118.94		72,661	2,282.00	2	.554
New Bedford, Mass.	53	281	58	6	162	143	51,366.83	52,602.72		71,133	5,589.41	5	.106
Newburyport, Mass.	8	219	12	223	13	35	1,330.87	1,398.67		3,750	2,177.07	4	1.556
New Haven, Conn.	29	781	15	727	711	290	96,054.03	96,469.25			10,037.50	8	.104
New London, Conn.	17	24	4	126	71	246	8,202.57	9,100.80		108	4,233.32	4	.465
Newport, R. I.	25	1	16	1	16	242	1,579.35	1,878.91		99	1,966.66	4	1.046

## STATEMENT OF CUSTOMS BUSINESS FOR THE FISCAL YEAR ENDED JUNE 30, 1891—Continued.

Districts and ports.	Vessels entered.		Vessels cleared.		Entries of merchandise.	Documents issued to vessels.	Duties and tonnage tax.	Aggregate receipts.	Value of exports.		Expenses.	Average number of persons employed.	Cost to collect \$1.
	Foreign.	Coastwise.	Foreign.	Coastwise.					Foreign.	Domestic.			
Newport News, Va.	92	596	442	98	7	276	\$2,975.32	\$6,865.02		\$10,961,744	\$12,678.88	11	1.846
New York, N. Y.	5,515	2,681	4,890	2,928	390,772	5,368	146,966,914.30	147,538,045.69	\$8,722,570	337,806,277	2,783,881.73	1,767	.018
Niagara (Suspension Bridge), N. Y.	902	851	888	857	13,770	11	490,917.55	504,394.29		50,747	51,677.17	41	.102
Norfolk and Portsmouth (Norfolk), Va.	58	1,574	450	1,248	50	535	11,873.66	14,644.76	100	16,475,752	13,192.15	10	.900
New Orleans, La.	842	314	822	326	13,844	503	2,086,222.90	2,106,681.48	1,099,259	108,007,428	208,665.78	180	.099
Omaha, Nebr.							93,350.06	93,382.26			2,899.90	3	.031
Oregon (Astoria), Oregon	66	629	62	615	35	93	40,150.42	41,447.39		835,488	11,198.80	10	.270
Oswegatchie (Ogdensburg), N. Y.	655	780	557	837	4,233	54	257,464.08	263,888.26	26,815	1,922,798	24,031.47	21	.091
Oswego, N. Y.	1,851	542	1,796	596	1,649	68	428,393.03	432,601.78	3,720	1,776,277	24,234.32	20	.056
Paducah, Ky.						40	38.20				390.40	2	10.219
Pamlico (New Berne), N. C.	10	413	9		16	215	1,519.35	1,626.69		11,071	3,565.46	5	2.191
Paso del Norte (El Paso), Tex.				1,634			437,045.79	439,415.17	20,038		29,371.06	21	.066
Passamaquoddy (Eastport), Me.	818	34	857	155	1,385	430	140,592.30	144,566.07	14,823	1,015,693	23,456.47	20	.162
Patchogue, N. Y.						202	370.65				370.65	2	1.000
Pearl River (Shieldsboro), Miss.	211	59	227	71		242	5,969.56	7,716.30		1,023,200	5,615.62	6	.727
Pensacola, Fla.	402	143	408	144	134	198	29,721.65	32,964.50		3,961,928	15,486.56	16	.469
Peoria, Ill. (for 6 months)					90	2		5.45			231.34	2	42.447
Perth Amboy, N. J.	21	97	85	56	27	464	15,487.96	16,630.33		1,207,449	9,767.97	9	.587
Petersburg, Va.						5						1	
Philadelphia, Pa.	1,287	542	996	1,057	27,369	1,302	20,653,979.12	20,711,455.56	235,716	33,438,639	479,219.62	352	.023
Pittsburg, Pa.					1,024	255	385,336.36	385,892.06			18,459.51	10	.047
Plymouth, Mass.	1	3	6	6	141	16	73,536.29	73,556.34			3,361.10	2	.045
Port Jefferson, N. Y.						95						2	
Portland and Falmouth (Portland), Me.	394	390	833	316	3,068	478	180/148.37	187,949.72	111,940	2,573,392	49,462.07	34	.263
Portsmouth, N. H.	24		53		139	87	64,415.97	64,415.97			6,108.20	7	.094
Providence, R. I.	143	523	102	100	1,393	188	326,980.13	328,849.56	230	2,612	17,817.56	10	.054
Puget Sound (Port Townsend), Wash.	1,461	277	1,571	221	1,186	390	148,567.36	193,003.04	2,317	5,727,177	55,607.09	36	.288
Richmond, Va.	13	1,055	47	894	111	96	7,590.69	7,921.33		8,825,162	6,439.50	11	.812
Rock Island, Ill. (for 4 months)					58	94		34.78			300.78	4	8.648
Saco, Me.		1	3	1	1	20		10.00			416.79	1	41.679
Sag Harbor, N. Y.						226		8.25			891.85	2	108.103
Salem and Beverly (Salem), Mass.	114	4	93	38	88	101	5,856.59	6,612.65			6,639.39	7	1.004
Salvina (Eagle Pass), Tex.					1,030	27	45,419.54	46,877.64	504	3,112,904	24,887.95	19	.530
San Diego, Cal.	214	104	182	34	351	32	81,587.34	83,964.50	22,391	372,433	13,367.50	11	.159
Sandusky, Ohio	664	1,698	645	1,702	662	59	5,386.45	6,132.35		86,332	4,742.51	8	.773
San Francisco, Cal.	946	339	876	661	26,977	1,051	7,884,153.03	7,956,889.41	908,800	39,259,881	378,095.86	233	.047

Savannah, Ga.....	281	528	833	453	337	149	59,076.68	62,411.29		33,506,426	18,325.36	15	.293
St. Augustine, Fla.....	1	13		10	3	42		446.25			1,985.70	3	4.449
St. Johns (Jacksonville), Fla.....	30	311	47	283	159	101	49,205.34	49,483.90	105	97,033	5,328.42	4	.107
St. Joseph, Mo.....					409	7	78,501.93	78,590.53			5,445.68	3	.069
St. Louis, Mo.....					4,447	251	1,420,885.94	1,423,630.83			45,864.90	32	.032
St. Marks (Cedar Keys), Fla.....	3		2	1		35	24.34	559.59		4,336	3,518.22	4	6.287
St. Marys, Ga.....	2	3	6			9	70.26	106.67		30,194	1,273.81	2	11.941
Southern Oregon (Coos Bay), Oregon.....	1				3	29	70	50.70			1,873.50	2	36.952
Springfield, Mass. (6 months).....					82		15,485.06	15,493.79			1,059.09	1	.068
Stonington, Conn.....	16	1	14	1	18	134	1,844.24	1,923.04			1,087.34	2	.565
Superior (Marquette), Mich.....	718	5,904	708	5,978	1,149	214	17,702.26	18,856.42		2,344,490	13,776.82	18	.730
Tampa, Fla.....	24	235	18	205	545	53	256,320.30	259,552.48		173,496	15,786.84	13	.060
Tappahannock, Va.....		153		13		181					529.58	2	
Teche (Brashear), La.....		349	3	311	11	151	168.40	177.80		1,266	3,454.25	3	19.427
Vicksburg, Miss.....							2.00	2.00			533.90	1	266.950
Vermont (Burlington), Vt.....	498	1	470	12	26,634	38	768,109.92	789,558.74	3,176	3,067,545	46,079.92	69	.058
Waldoboro, Me.....	701	2	708	4	720	498	1,885.82	4,089.53		156	8,291.81	7	1.661
Wheeling, W. Va.....					39	153	294.70	303.48			1,150.40	2	3.791
Wiscasset, Me.....	31	16	14	36	34	160	1,724.13	2,226.98		2,954	2,592.21	4	1.164
Wilmington, Cal.....	37	159	27	4	71	45	65,120.75	65,531.16			8,241.43	10	.125
Wilmington, N. C.....	139	143	221	88	251	106	19,683.44	22,307.95	49	9,070,235	8,697.03	9	.389
Willamette (Portland), Oregon.....	83	195	123	153	1,355	290	604,810.25	617,511.10	6,327	5,254,097	46,166.03	37	.074
Yaquina, Oregon.....		62		61		11	50.25	53.95			1,113.00	2	20.630
York, Me.....						15		2.15			250.00	1	116.279
<b>Total.....</b>	<b>33,627</b>	<b>76,792</b>	<b>34,399</b>	<b>74,245</b>	<b>702,492</b>	<b>33,890</b>	<b>219,403,434.85</b>	<b>220,630,683.60</b>	<b>12,201,462</b>	<b>872,270,283</b>	<b>6,363,554.31</b>	<b>4,689</b>	<b>.0304</b>

Amount of expenses reported by collectors, as above..... \$6,363,554.31  
Miscellaneous expenses, not included in the above..... 340,899.18

Total expenses for fiscal year ending June 30, 1891..... 6,704,453.49  
In addition to the above there was expended on account of collecting the revenue from customs for 1890 and prior years..... 275,790.73

SUPERVISING SPECIAL AGENT.

## AGGREGATE RECEIPTS AND EXPENSES OF COLLECTION FOR THE FISCAL YEARS 1878 TO 1891, INCLUSIVE.

	Receipts.	Expenses.	Cost per cent.		Receipts.	Expenses.	Cost per cent.
1878 .....	\$132,024,409.16	\$5,826,974.32	4.41	1885 .....	\$183,116,808.60	\$0,918,221.19	3.77
1879 .....	138,976,613.79	5,485,779.03	3.94	1886 .....	194,189,356.00	6,427,613.00	3.30
1880 .....	188,508,690.34	5,995,878.06	3.18	1887 .....	218,662,892.22	6,830,296.16	3.12
1881 .....	200,079,150.98	6,419,345.20	3.20	1888 .....	220,428,930.22	6,481,599.57	2.94
1882 .....	222,559,104.83	6,549,595.07	2.94	1889 .....	225,041,419.48	6,553,209.05	2.91
1883 .....	216,962,210.35	6,667,825.46	3.07	1890 .....	231,049,118.83	6,568,716.74	2.84
1884 .....	196,935,360.80	6,775,968.41	3.44	1891 .....	220,630,683.60	6,704,453.49	3.04

NOTE.—The accounts of receipts and expenditures published by the Register will vary in some cases from the figures above given, for the reason that his statement is made up from warrants issued during the fiscal year, regardless of balances in the hands of officers at the beginning and end of the year. If the accounts of each collector were closed and balances settled at the end of the fiscal year, the two statements would agree.

(No. 17.)

**REPORT ON IMMIGRATION, BY THE CHIEF OF THE MISCELLANEOUS DIVISION, OFFICE OF THE SECRETARY OF THE TREASURY.**

**TREASURY DEPARTMENT,  
OFFICE OF THE SECRETARY,  
*Washington, D. C., July 15, 1891.***

SIR: I have the honor to submit a statement showing the receipts and disbursements of the immigrant fund from the date of the act of August 3, 1882, creating the fund, to June 30, 1891; also some tables showing, (1) the number of immigrants who arrived at the several ports during the fiscal year ending June 30, 1891, and the number excluded and returned; (2) the nativity, (3) the destination, and (4) the trades or occupations of all the 516,253 immigrants who arrived during the year.

The statement of receipts and disbursements shows the total amount of per capita tax collected at each port from the passage of the immigration act of August 3, 1882, to June 30, 1891, and the total amount expended in conducting the business at each port for the same period of time, and the balances on hand; also the balances June 30, 1890, for comparison. It will be observed that there was a large accretion of surplus during the year, amounting to \$144,842.20. Over \$134,000 of this sum accumulated at the port of New York, where more than 78 per cent of the immigrants landed, and is mainly attributable to two causes, viz, the increased influx of immigrants, which added largely to the collections of head money, and the reduced cost for the support and care of immigrants under the management of Treasury officials, as compared with the expenses previously incurred for the same purposes by the Commissioners of Emigration of the State of New York.

On June 11, \$125,000 was set aside to meet the expenses in the improvements on Ellis Island, leaving a balance of \$245,332.52, and it is probable that as much more will be required before the Island can be occupied for immigration purposes.

The experience derived from the first half-year's management of immigration affairs at the port of New York by Treasury officials confirmed the Department in its opinion that joint control by State and Federal authorities was incompatible with the best service. More prompt and harmonious action was evident, and greater economy was certainly assured. The advisability of terminating all existing contracts with State boards and State commissions seemed to be apparent, though the business was being economically conducted by most of the contracting parties.

The following table shows the receipts and expenditures in detail:

STATEMENT SHOWING RECEIPTS AND EXPENDITURES OF THE IMMIGRANT FUND DURING THE PERIOD FROM AUGUST 3, 1882, TO JUNE 30, 1891, AND THE BALANCES ON JUNE 30, 1890 AND 1891.

Ports.	Receipts.	Expenditures.	Balances.	
			1891.	1890.
Alaska.....	\$12.50		\$12.50	\$12.50
Apalachicola.....	5.00		5.00	5.00
Baltimore.....	132,973.00	\$50,726.92	76,246.08	65,804.95
Boston.....	149,696.00	130,896.52	18,799.48	30,237.75
Buffalo.....	38.00		38.00	38.00
Belfast.....	2.00		2.00	2.00
Barnstable.....	176.00		176.00	171.00
Beaufort.....	240.50		240.50	240.50
Brunswick.....	9.00		9.00	
Charleston.....	16.00		16.00	15.00
Chicago.....	51.50		51.50	51.50
Corpus Christi.....	4.50		4.50	4.50
Cape Vincent.....	114.50		114.50	114.50
Detroit.....	382.00		382.00	382.00
Delaware.....	6.00		6.00	6.00
Duluth.....	338.50		338.50	338.50
Edgartown.....	5.50		5.50	5.50
Fairfield.....	12.50		12.50	12.50
Fernandina.....	1.50		1.50	
Galveston.....	2,883.00	2,737.56	145.44	113.94
Genesee.....	21.00		21.00	21.00
Gloucester.....	121.50		121.50	119.50
Huron.....	621.50		621.50	621.00
Jacksonville.....	71.50		71.50	66.00
Key West.....	21,845.50	13,630.10	8,215.40	6,513.39
Marblehead.....	12.00		12.00	12.00
Mobile.....	23.00		23.00	19.50
Michigan.....	50.50		50.50	50.50
Matanzas.....	5.00		5.00	5.00
New Orleans.....	14,372.50	6,263.65	8,108.85	7,227.49
New York.....	1,649,572.08	1,429,896.38	219,675.70	84,749.42
New London.....	2.50		2.50	2.00
New Bedford.....	2,107.50		2,107.50	1,632.00
New Haven.....	30.00		30.00	30.00
Newport News.....	782.00		782.00	778.00
Norfolk.....	7.50		7.50	5.00
Oswegatchie.....	115.50		115.50	115.50
Oswego.....	2.00		2.00	2.00
Oregon.....	11.00		11.00	11.00
Philadelphia.....	114,631.50	67,383.65	47,247.85	41,271.76
Providence.....	6.00		6.00	6.00
Portland, Me.....	5,767.00	1,876.59	3,890.41	3,648.41
Portland, Oregon.....	130.00		130.00	58.00
Pamlico.....	2.00		2.00	2.00
Pensacola.....	158.50		158.50	141.00
Pearl River.....	20.50		20.50	17.50
Port Townsend.....	70.50		70.50	70.50
Richmond.....	127.50		127.50	127.50
San Francisco.....	38,447.00	16,353.60	22,093.40	20,648.30
San Diego.....	5.50		5.50	5.50
St. Augustine.....	31.00		31.00	24.50
Savannah.....	10.50		10.50	8.50
Salem and Beverly.....	9.00		9.00	9.00
Superior.....	502.50		502.50	502.50
Tampa.....	15.50		15.50	
Tesche.....	70.50		70.50	70.50
Wilmington, Del.....	10.00		10.00	4.00
Willamette.....	58.50		58.50	56.50
Total.....	2,136,815.08	1,725,764.97	411,050.11	266,207.91
Less amount expended in the enforcement of the alien contract-labor law, appropriated from the immigrant fund.....			40,717.59	36,791.23
Less amount set aside July 11 for improvements on Ellis Island.....			370,332.52	229,416.68
Balance June 30, 1891.....			245,332.52	

The contracts made with the Pennsylvania Board of Public Charities, the State Board of Lunacy and Charity of Massachusetts, the State Board of Immigration of Maryland, and the Commissioners of

Immigration of Portland, Me., each contained a five-year clause similar in all respects to the one quoted, as follows:

And the party of the second part shall provide at the hospitals and other public institutions controlled by the State of Massachusetts suitable accommodations for such alien immigrants as shall become sick, or in distress, or idiotic, or insane, or a public charge for a period not exceeding five years from the time of such immigrants' landing at their port of arrival in Massachusetts.

The Department having determined to change this stipulation in the contracts to one year instead of five, gave official notice, under date of February 11, 1891, to each of the contracting parties above mentioned that from March 1 the said clause in the contract would be so modified, and requested them to signify their consent to the change in writing. Prompt replies accepting the modification desired by the Department were received from all the boards notified except the State Board of Lunacy and Charity of Massachusetts, which, after some delay, requested that the proposed change take place one month later, to which proposition the Department did not consent. The contracts being thus modified a uniform period in which aid might be rendered was established at all ports. Meanwhile the administration of the laws by Treasury officers at New York was constantly growing in favor at the Department, and pending legislation promised to cure some of the existing difficulties which prevented a strict execution of both immigration and alien contract-labor laws.

On March 3, 1891, the act amendatory to the immigration and alien contract-labor laws which was passed late in the second session of the Fifty-first Congress, became effective, and the Department at once proceeded to develop by practical tests at the several ports, through the local officials then in charge, what changes if any would be requisite in the local management and what changes in the regulations and instructions should be made in order to insure a thorough execution of the new law. During the months following immigrants were arriving at all the ports in very large numbers, and it was deemed best to strengthen temporarily the hands of the officials at Boston, Baltimore, and Philadelphia by the appointment of additional inspectors at these ports to assist the State boards, rather than at this time make any change which might, during the busy season, interrupt the prompt dispatch of business. Accordingly contemplated termination of the existing contract system was delayed until June 2, 1891, when the following letter was addressed to the State Board of Lunacy and Charity of Massachusetts and substantially similar ones to the Pennsylvania Board of Public Charities and the State Board of Immigration of Maryland:

GENTLEMEN: The agreement entered into by the Secretary of the Treasury, party of the first part, and by the State board of lunacy and charity of Massachusetts, the party of the second part, dated December 2, 1882, contains this provision:

"That this contract may be revoked by either party thereto giving to the other party sixty days' notice in writing of their intention to terminate said contract, and when sixty days shall have expired after such notice shall be given this contract shall cease and terminate."

In pursuance of the above provision, I hereby give notice that sixty days after this date, that is to say, on the 31st day of July, 1891, the contract above mentioned will be revoked, cease, and terminate, and thereafter the services of the State board of Lunacy and Charity of Massachusetts will not be required in the local affairs of immigration at the ports in Massachusetts.

This action is taken in view of the immigration act of March 3, 1891, which in section 8 contains the following provision:

"All duties imposed and powers conferred by the second section of the act of August third, eighteen hundred and eighty-two, upon State commissioners, boards, or officers acting under contract with the Secretary of the Treasury shall be performed and exercised, as occasion may arise, by the inspection officers of the United States."

The law evidently contemplates, and an efficient administration of the immigration statutes requires, that the management shall be uniform at all ports.

I take this occasion to assure you that this Department highly appreciates the fidelity with which the Board has discharged the duties devolved upon it under the contract soon to be terminated.

Respectfully, yours,

CHARLES FOSTER,  
*Secretary.*

The most notable events in immigration matters during the past year were the extraordinarily large volume of immigration to the United States, and the general interest manifested by the people during the discussion of the question in Congress, and by the daily press before and after the passage of the act of March 3. The general tendency of feeling was seemingly favorable to a rigid exclusion of the dangerous and undesirable classes.

The alien contract-labor law had not met the anticipations of its most ardent advocates before Congress. Its evasion by persons who desired to import skilled labor, mechanics, or experts at any trade or calling, seemed to be easily accomplished, and convictions for violations of its provisions were rare. A few hundred contract laborers had been detected and returned, but it was generally believed that greater numbers, who had been better tutored, escaped detection and passed to their destinations. As a bar to the admission of cheap labor, which was claimed for the act by many of its friends, it proved almost a complete failure, the cheap-class of laborers continuing to flow into the country without hindrance, seeking employment after arrival.

The act of March 3, 1891, was intended to cure the defects in both the alien contract-labor law and the immigration law. Four months' experience, to July 1, of its operation at the ports of New York, Boston, Philadelphia, Baltimore, and a few others of the larger ports has established beyond doubt the feasibility of enforcing with reasonable thoroughness its prohibitive features at these ports. There are, however, a number of minor ports on both the Atlantic and Pacific coasts where preventive measures require to be strengthened. An instance of one method of evading the vigilance of the immigration authorities is shown in the case of Hoyer Petersen and wife, who arrived at the port of New York about May 20 last, and were, on their own testimony, adjudged to be polygamists, and were consequently sent back by the vessel which brought them. They returned, however, with a number of other Mormons, arriving at the port of New York on June 29, but did not attempt to land.

On the 2d of July the immigrant inspectors learned that the party had been transferred to another steamer, and were en route for Norfolk, Va., but telegraphic instructions, which were immediately sent to the collector at that port to examine and detain them if found to be polygamists, failed to reach him in time, as the party had landed and started for Utah, via the Norfolk and Western Railroad, the evening before. But it is apparent from information gathered on this subject from immigration officials, and hereafter quoted, that the majority of undesirable and prohibited immigrants have been entering the United States over the northern border, after having landed at Canadian ports.

On April 9 the Department advised the collectors of customs at Portland, Me., Ogdensburg, N. Y., and other ports on the northern border to the effect that it was reported that large numbers of immigrants from European ports were coming to Canadian ports, thence across the border into the United States, in consequence of the additional restrictions imposed by the act of March 3 and the more rigid



inspection at the port of New York, and requested them to report whether such statements were true.

On April 13 the collector at Portland, Me., reported that on March 27 the steamship *Carthagenia* arrived at that port with 43 immigrants, having previously landed 100 at Halifax; that on March 30 the steamship *Sarnia* arrived there with 30 immigrants, having previously landed 600 at Halifax; that on April 7 the steamship *Parisian* arrived with 74 immigrants, having landed 1,000 at Halifax; that on April 10 the steamship *Oregon* arrived with 15 immigrants, having landed 494 at Halifax.

The following remarks are quoted from the report of the secretary of the Commissioners of Immigration at Portland, Me., covering the fiscal year ending June 30:

The steamers that make this their landing place bring less than one-sixth of their passengers to this port; the others they land at Halifax; and the great bulk of them do not stop in Canada, but come directly to this country by railroad. More than this, for nearly seven months in the year a great number of steamers enter the St. Lawrence River, bringing a very large number of passengers who seek homes in this country. We think it safe to say that the immigration from this source exceeds that of all other American ports except New York.

Immigrant Inspector F. A. Woodbridge, writing from Newport, Vt., under date of April 16, says:

For the past month alien immigration passing through this port has averaged 400 persons per day. I am not prepared to state that any large proportion of these immigrants come from Europe; the majority of them come from the eastern provinces of Canada, notably the vicinity of Quebec.

We are receiving at this port three carloads of these French Canadians each day, who are en route to the various manufacturing towns in New England, and a large number of them are, in my opinion, under an implied contract to labor.

The recent legislation intended particularly to regulate immigration along the Canadian border is contained in the last paragraph of section 8 of the act of March 3, viz:

That the Secretary of the Treasury may prescribe rules for inspection along the borders of Canada, British Columbia, and Mexico, so as not to obstruct or unnecessarily delay, impede, or annoy passengers in ordinary travel between said countries: *Provided*, That not exceeding one inspector shall be appointed for each customs district, and whose salary shall not exceed twelve hundred dollars per year.

This clause, instead of being in harmony with the general prohibitive features of the act and the ample authority vested in the Secretary to supervise the business of immigration at seaboard ports, restricts him to very narrow limits in prescribing regulations for inspection along the northern and southern borders. If immigration continues over the border in the numbers above reported, it will be impossible for one inspector in each customs district to properly examine them and keep the required record of their number, nativity, etc., and even with the aid of contract-labor inspectors it will be impracticable to satisfactorily examine into the condition of immigrants without to some extent obstructing, delaying, impeding or annoying "passengers in ordinary travel between said countries," especially on railroad trains.

The immigration business continued to be transacted in this division until the second week in July, when it was transferred to the Immigration Bureau created by the seventh section of the act of March 3, 1891, and this report is made to cover only the business of the fiscal year ending June 30, 1891.

J. W. THOMSON,  
*Chief Miscellaneous Division.*

HON. CHARLES FOSTER,  
*Secretary of the Treasury.*

## APPENDIX.

TABLE 1.—SHOWING THE NUMBER OF IMMIGRANTS INSPECTED AND ADMITTED INTO THE UNITED STATES, AT THE PORTS BELOW, AND THE NUMBER OF THE PROHIBITED CLASSES DISCOVERED AND RETURNED TO THE COUNTRIES WHENCE THEY CAME, DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

Ports of entry.	Number admitted.			Number returned.							
	Males.	Females.	Total.	Convicts.	Insane.	Idiots.	Paupers.	Contract laborers.	Loathsome or contagious diseases.	Polygamists.	Total.
Baltimore .....	21,761	18,951	40,712	.....	2	.....	33	.....	.....	.....	35
Boston .....	16,067	14,672	30,739	.....	1	.....	54	.....	.....	.....	55
Brunswick, Ga. ....	9	9	18	.....	.....	.....	.....	.....	.....	.....	.....
Charleston, S. C. ....	2	.....	2	.....	.....	.....	.....	.....	.....	.....	.....
Galveston, Tex. ....	49	16	65	.....	.....	.....	.....	.....	.....	.....	.....
Gloucester, Mass. ....	4	4	8	.....	.....	.....	.....	.....	.....	.....	.....
Key West .....	1,850	836	2,686	.....	.....	1	1	.....	.....	.....	2
New Bedford .....	473	327	800	.....	.....	.....	.....	.....	.....	.....	.....
New Orleans .....	3,092	1,105	4,197	.....	.....	.....	.....	.....	.....	.....	.....
Newport News .....	5	4	9	.....	.....	.....	.....	.....	.....	.....	.....
New York .....	268,113	197,551	465,664	41	33	1	557	111	63	5	811
Portland, Oregon .....	135	19	154	.....	.....	.....	.....	.....	.....	.....	.....
Portland, Me. ....	185	71	256	.....	.....	.....	3	.....	.....	.....	3
Philadelphia .....	15,770	10,028	25,798	.....	.....	.....	108	12	.....	.....	120
San Francisco .....	3,981	1,153	5,134	.....	.....	.....	.....	.....	.....	.....	.....
Wilmington, Del. ....	7	4	11	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	331,503	184,750	516,253	41	36	2	756	123	63	5	1,026

TABLE 2.—SHOWING THE NATIVITY OF IMMIGRANTS ARRIVING AT THE SEVERAL PORTS OF THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

Ports.	Ireland.	England.	Wales.	Scotland.	Germany.	France.	Russia.	Poland.	Switzerland.	Sweden.	Norway.	Belgium.	Holland.	Italy.
New York .....	35,424	24,229	252	4,908	74,382	4,388	33,504	24,256	6,102	29,415	10,932	2,458	4,141	70,776
San Francisco .....	95	810	3	122	280	95	28	.....	10	13	18	6	13	40
Philadelphia .....	5,137	3,702	50	790	5,396	70	1,763	2,348	138	2,225	925	246	15	44
New Orleans .....	6	222	.....	30	145	508	71	.....	28	3	3	28	.....	2,909
Baltimore .....	169	378	.....	.....	27,197	3	5,668	.....	29	273	14	.....	.....	7
Boston .....	11,644	6,988	79	1,796	830	21	2,537	303	8	4,418	1,046	3	15	28
Portland, Me. ....	71	137	.....	.....	13	9	1	.....	.....	19	1	.....	.....	.....
Portland, Oregon .....	.....	11	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wilmington .....	1	.....	.....	.....	.....	3	.....	.....	.....	.....	.....	.....	.....	.....
New Bedford .....	.....	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....
Gloucester .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Key West .....	.....	757	.....	.....	2	4	.....	.....	.....	.....	.....	.....	.....	2
Galveston .....	2	49	.....	.....	2	.....	.....	.....	.....	1	1	.....	.....	.....
Charleston .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Brunswick .....	.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Newport News .....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total .....	52,549	37,284	384	7,647	107,727	5,102	43,598	26,907	6,315	36,367	12,910	2,743	4,193	73,896

TABLE 2.—SHOWING THE NATIVITY OF IMMIGRANTS ARRIVING AT THE SEVERAL PORTS OF THE UNITED STATES, ETC.—Continued.

Ports.	Spain.	Portugal.	Denmark.	Hungary.	Austria.	Bohemia.	Finland.	China.	Armenia.	Australia.	Turkey.	Greece.	All other countries.	Total.
New York .....	117	1,182	9,043	26,433	26,539	8,498	4,119	4	380	7	142	981	3,052	405,664
San Francisco .....	26	143	14	4	30	—	—	2,058	—	325	—	—	1,021	5,134
Philadelphia .....	5	—	451	684	547	—	10	—	—	1	65	103	1,083	25,798
New Orleans .....	124	—	11	—	15	—	—	—	—	1	2	4	149	4,197
Baltimore .....	—	—	474	—	6,468	—	—	—	—	—	2	—	23	40,712
Boston .....	10	8	201	34	75	—	—	1	—	5	1	4	1,184	30,739
Portland, Me. ....	1	—	2	—	—	—	—	—	—	—	—	—	—	256
Portland, Oregon ..	—	—	—	—	—	—	—	57	—	—	—	—	85	154
Wilmington .....	—	—	—	—	—	—	—	—	—	—	—	—	7	11
New Bedford .....	—	—	—	—	—	—	—	—	—	—	—	—	799	800
Gloucester .....	—	—	—	—	—	—	—	—	—	—	—	—	8	8
Key West .....	1,906	1	—	—	—	—	—	8	—	—	—	—	6	2,686
Galveston .....	2	—	5	—	—	—	—	—	—	—	—	—	3	65
Charleston .....	—	—	—	—	—	—	—	—	—	—	—	—	2	2
Brunswick .....	—	—	—	—	—	—	—	—	—	—	—	—	17	18
Newport News .....	—	7	—	—	—	—	—	—	—	—	—	—	2	9
Total .....	2,191	1,341	10,201	27,155	33,674	8,498	4,129	2,128	380	339	212	1,092	7,441	516,253

TABLE 3.—SHOWING THE NUMBER OF IMMIGRANTS DESTINED TO EACH STATE, TERRITORY, AND THE DISTRICT OF COLUMBIA DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

States and Territories.	Number.	States and Territories.	Number.
Alabama .....	622	New Hampshire .....	1,118
Arizona .....	308	North Carolina .....	412
Arkansas .....	517	North Dakota .....	1,048
Connecticut .....	10,639	Nebraska .....	4,864
Colorado .....	3,487	Nevada .....	559
California .....	12,880	New Jersey .....	18,128
Delaware .....	1,150	New Mexico .....	469
District of Columbia ..	1,273	New York .....	176,891
Florida .....	3,255	Ohio .....	20,062
Georgia .....	584	Oregon .....	1,919
Indiana .....	3,661	Pennsylvania .....	75,764
Indian Territory .....	374	Rhode Island .....	4,407
Illinois .....	47,329	South Carolina .....	437
Iowa .....	7,739	South Dakota .....	1,615
Idaho .....	497	Tennessee .....	750
Kentucky .....	1,155	Texas .....	4,815
Kansas .....	2,738	Utah .....	1,575
Louisiana .....	3,600	Vermont .....	830
Maine .....	1,367	Virginia .....	774
Maryland .....	3,989	West Virginia .....	890
Michigan .....	17,912	Wisconsin .....	14,162
Missouri .....	7,023	Washington .....	1,596
Minnesota .....	11,677	Wyoming .....	718
Mississippi .....	493	Not stated .....	43
Montana .....	1,411		
Massachusetts .....	36,727	Total .....	516,253

TABLE 4.—SHOWING THE TRADES AND OCCUPATIONS OF IMMIGRANTS AS REPORTED ON ARRIVAL AT PORTS IN THE UNITED STATES DURING THE FISCAL YEAR ENDING JUNE 30, 1891.

Occupation.	Number.	Occupation.	Number.
Architects .....	88	Machinists .....	2, 104
Brewers .....	880	Millers .....	1, 003
Butchers .....	2, 723	Musicians .....	1, 270
Barbers .....	1, 435	Painters .....	1, 938
Bakers .....	2, 754	Peddlers .....	3, 192
Blacksmiths .....	2, 534	Plasterers .....	948
Bartenders .....	392	Porters .....	743
Bricklayers .....	1, 047	Potters .....	216
Carpenters .....	3, 932	Printers .....	860
Cabinetmakers .....	2, 160	Saddlers .....	428
Confectioners .....	604	Shoemakers .....	5, 930
Cigar-makers .....	2, 514	SpINNers .....	530
Cooks .....	815	Tailors .....	9, 566
Coopers .....	463	Tinsmiths .....	1, 188
Farmers .....	49, 108	Tanners .....	588
Florists .....	320	Wagon-smiths .....	786
Gardeners .....	1, 328	Weavers .....	2, 095
Hatters .....	545	Waiters .....	1, 085
Iron-moulders .....	591	All other occupations .....	25, 100
Laborers .....	180, 895	No occupation, including women and children .....	189, 447
Locksmiths .....	1, 536		
Laundrymen .....	45		
Masons .....	3, 378	Total .....	516, 253
Miners .....	7, 149		